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Annual Report

of the

Municipal Officers

of the

TOWN OF LIBERTY

For the Municipal Year 1941

HUTCHINS BROTHERS
Thorndike, Maine
Printers

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TOWN OFFICERS

Selectmen, Assessors and Overseers of Poor

W. R. Cole, Chairman

E. B. Whitaker Roy M. Trask

Treasurer, J. F. Burkill

Tax Collector, A. M. Boynton

Constables

A. M. Boynton—R. E. Cunningham—W. D. Ludwick

Collector of Excise Tax, C. C. Banks

Town Clerk, J. P. Sanford

Road Commissioners

Walter Grant—Forrest Jewett—M. S. Towle

S. S. Committee

C. C. Banks—F. C. Tibbetts—Roger Waugh

Supt. of Schools, Merle Jones

Village Fire Wardens

C. C. Banks—J. F. Burkill (for emergency)

Special Fire Wardens for Defense

South Liberty, Merle Overlock

Sherman's Corner, Maurice Scates

East Liberty, Leroy Howes

McFarland's Corner, Stillman White

Telephone, Willis Ladd

Street Lights, P. L. Knowlton

TOWN WARRANT

Annual Meeting March 2, 1942

State of Maine County of Waldo, S. S.

To A. M. Boynton, a Constable of the Town of Liberty, in the County of Waldo and State of Maine.

Greeting:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the said Town of Liberty, qualified by law to vote in town affairs, to assemble in Community Hall in said town on the second day of March, A. D. 1942, at ten o'clock in the forenoon, to act on the following articles, to wit:

Art. 1 To choose a moderator to preside at said meeting.

Art. 2 To choose a clerk for the ensuing year.

Art. 3 To hear and act on reports of town officers.

Art. 4 To elect a board of selectmen for the ensuing year.

Art. 5 To elect a board of assessors for the ensuing year.

Art. 6 To elect overseers of the poor for the ensuing year.

Art. 7 To elect a member of the Superintending School Committee for a term of three years.

Art. 8 To fix compensation and elect a collector of taxes for the ensuing year.

Art. 9 To fix compensation, and elect town treasurer for the ensuing year.

Art. 10 To elect a collector of excise tax for the ensuing year.

Art. 11 To elect one or more constables for the ensuing year.

Art. 12 To elect one or more road commissioners for the ensuing year.

Art. 13 To elect all other necessary town officers.

Art. 14 To see what sum of money the town will vote to raise and appropriate for each of the following purposes:

(a) Town officers and miscellaneous expenses.

(b) Support of poor.

(c) Roads and bridges including Commissioner's salaries and 50—50.

(d) Street lights.

(e) Patrolman's salary and maintenance Route 3.

(f) Maintenance Special Resolve Road. ($50.)

(g) Cutting bushes on improved road.

(h) Maintenance third class road ($385.)

(i) Snow removal and sanding.

(j) Common schools.

(k) High schools.

(l) School books and supplies.

(m) School repairs and insurance on school buildings.

(n) Memorial Day.

Art. 15 To see if the town will vote to accept the location of the State Aid Road as laid out by the selectmen. (Marshall Shore Road)

Art. 16 To see what sum the town will raise and appropriate for State Aid Road construction (in addition to the amounts regularly raised for

the care of Ways, Highways and Bridges) under the provisions of Section 19 Chapter 28, Revised Statutes of 1930, or under the provisions of Chapter 213, Public Laws of 1941.

Art. 17 To see whether or not the town will vote to raise and appropriate the sum of $25. for advertising our natural resources, advantages and attractions, under the provisions of Chap. 5, Sec. 82, of the Revised Statutes. Said money to be expended through the State of Maine Publicity Bureau.

Art. 18 To see if the town will vote to apply the whole or any part of the amount raised under Art. 16 (State Aid Road) to town debt, provided said amount or any part of it is not matched by the State, and said transfer can be legally made.

Art. 19 To see if the town will vote to instruct the selectmen to take 75% of all orders until taxes are paid.

Art. 20 To see if the town will vote to raise ($200.00) to cooperate with the Maine Forest Service and the Federal Government in the control of White Pine Blister Rust within the confines of the town.

Art. 21 To see if the town will vote to raise and appropriate ($35.00) for Public Health Nursing in Liberty, said sum to be expended by the State Bureau of Health, for local service.

Art. 22 To see if the town will vote to abate the tax on Community Hall, provided the town has use of Hall, rent free for town purposes.

Art. 23 To see if the town will vote to abate the tax on

the Marshall's Shore property owned by Catherine Walker Heirs if used for Public picnic grounds.

Art. 24 To see if the town will vote to allow taxpayers 2% discount on taxes (except polls) paid on or before July 10 of the current year.

Art. 25 To see if the town will vote to authorize the Selectmen to sell and dispose of any tax titles or other property held by the town, on such terms as they deem advisable, and to execute and deliver quit-claim deeds for same.

Art. 26 To see if the town will vote to authorize the Selectmen to procure a temporary loan or loans not exceeding a total amount of ($4,000.00) and to execute and deliver, in the name of the town, its note or notes therefor, said loan or loans to be paid during the municipal year out of money raised by taxes during such current year.

Art. 27 To see if the town will vote to authorize and direct the selectmen to withdraw any or all of the principal amounts of any or all gifts, and legacies of money held by the town in trust the income thereon to be used for the care and maintenance of cemetery lots, and now deposited in the savings department of the First National Bank of Belfast and Augusta Savings Bank of Augusta, unless such withdrawal is in violation of the express terms of the gift or legacy, and to invest the principal amounts so withdrawn in United States Savings Bonds, Series G, and that the selectmen be further authorized to petition any Probate Court on behalf of the town for permission to so invest said funds, where per-

mission of such court is necessary.

Art. 28 To see if the town will vote to discontinue the road leading from Route No. 220 at George Leigher's to private way leading through field of Jesse Rhodes'.

Art. 29 To see if the town will vote to accept the Walker Dormitory as school property. (The town's people can be assured that this will not become a liability.)

Art. 30 To see if the town will vote to sell or give to Donald S. Walker its right in the Stevens' mill privilege provided he builds satisfactory dam.

Art. 31 To see what action the town will take in regard to wages on town roads and bridges.

Art. 32 To transact such other business as may legally come before said meeting.

Hereof fail not and have you there and then this warrant with your doings thereon.

The Selectmen hereby give notice that they will be in session, for the purpose of revising and correcting the list of voters, at the town office at nine o'clock in the forenoon on the day of said meeting.

Given under our hands this 10th day of February, A. D. 1942.

W. R. COLE
ROY M. TRASK
Selectmen of Liberty

To the Inhabitants of the Town of Liberty:

In accordance with your request, this department, represented by Carl G. Hawes, has completed an examination of the accounts of your town officials for the municipal year ending February 10, 1941.

Our report, herewith submitted, was prepared from your town records and, to the best of our knowledge and belief, properly reflects the true financial condition of your municipality as of that date; subject however to a probable shrinkage in the final settlement of unpaid taxes.

Complete Report of Audit may be seen at town office.

Respectfully submitted,

STATE DEPARTMENT OF AUDIT
Harold E. Crawford
Municipal Auditor

Assessors' Report

For the Year Ending Feb. 10, 1942

REPORT OF INVENTORY

Real Estate (resident)	$127,045.00	
Real Estate (non-resident	56,990.00	
Total Real Estate		$184,035.00
Personal Estate (resident)	$23,775.00	
Personal Estate (non-resident)	2,635.00	
Total Personal Estate		$26,410.00
Grand total		$210,445.00

Total value of land $84,680.00
Total value of buildings 99,355.00
Rate of taxation .069
No. of polls taxed 155
No. of polls not taxed 14
Rate of poll tax $3.00

	No.	Av. Val.
Horses	59	$68.14
Cows	204	36.00
Oxen	19	61.84
3 year olds	39	32.05
2 year olds	89	21.63
Taxable poultry	990	0.66 2/3
Exempt poultry	1,560	
Exempt swine	22	
Exempt sheep	40	
Exempt yearlings	101	
Exempt colts	2	

AMOUNTS RAISED AT MARCH MEETING, 1941

High School and Common Schools	$4,000.00
Town Officers and Miscellaneous Expense	1,200.00
Support of Poor	700.00
Roads and Bridges including 50—50	1,500.00
Street Lights	180.00
Patrolman's Salary and Maintenance Rt. No. 3	800.00
Maintenance Spec. Resolve	75.00
Cutting Bushes, Improved Roads	120.00
Maintenance, Third Class Roads	534.00
Snow Removal and Sanding	1,600.00
School Repairs and Insurance	340.00
Memorial day	25.00
State Aid Road	799.50
State Dept. Health (School Nursing)	25.00
Brown Tail Moth Work	50.00
Int. on School Fund	45.00
State Tax	1,757.96
County Tax	731.61
Overlay	502.63
Total Commitment	$14,985.70
Supplementary Tax	130.58
Committed to A. M. Boynton, Collector	$15,116.28

STREET LIGHTS

Appropriation		$180.00
Pd. C. M. Power Co.	$180.00	

TEMPORARY LOANS

Rec'd Olin Harriman 3|20|41		$1,000.00
Paid Olin Harriman Feb. 3, 1942	1,000.00	

EXCISE TAX AND INTEREST

Rec'd from C. C. Banks, excise collector	$653.11

Pd. Roy M. Trask, Int.	$ 30.00	
Pd. Elizabeth Trask, Int.	30.00	
Pd. A. J. Skidmore, Int.	100.00	
Pd. Chester Greeley, Int.	99.75	
Pd. Olin Harriman, Int.	35.00	
Paid C. C. Banks, fee for collecting	30.75	
Total Expended	$325.50	
Unexpended balance	327.61	
	$653.11	$653.11

1940 TAX LIENS

Recorded May 5, 1941

		Paid
Merrill, J. A.	$73.10	$73.10
Oxton, LeRoy	40.80	40.80
Harriman, Tracy	6.80	6.80
Lamson, Nellie	74.80	74.80
Lamson, Nellie	17.00	17.00
Davis, Hattie	34.00	34.00
Ryan, H. E., heirs of	10.20	10.20
Boynton, Maurice	13.60	
Boynton, Maurice	34.00	20.00
Boynton, Maurice	20.40	
Chamberlain, Eliza, heirs	10.20	
Cayford, Charles	20.40	
Esancy, Robert	1.70	
Esancy, Robert	4.08	
Fuller, Ellen P.	6.80	
Hussey, Earl	1.70	
Hannan, E. S.	8.50	
Hannan, E. S.	17.00	
Jones, Otis	3.40	
Knowlton, P. L.	69.25	18.20
Knowlton, Alice, heirs of	34.00	

Ladd, Willis	47.97	
Moody, W. A., heirs of	71.40	
Overlock, J. A.	5.10	
Overlock, J. A.	23.80	
Rice, Fred and Lula	13.60	
Bridges, Edward	13.60	
Bonney, John	57.32	
Bachelor, Etta	22.24	
Barnes, C. I.	2.04	2.04
Barnes, C. I.	9.86	9.86
Meservey, Belle, heirs of, recorded March 3, 1941	27.20	
Balance due on Lien		489.06
	$795.86	$795.86

Payments on tax liens must be paid to town treasurer.

All liens become Town Property if not paid within 18 months from date of record.

UNPAID TAXES

A. M. Boynton, Collector

Bailey, Lillian		13.80
Boynton, Maurice	.68	72.69
Bonney, John		69.00
Bridges, Edward		13.80
Clark, Arnold		3.00
Cates, J. S., heirs of		10.68
Curtis, Leslie		3.00
Cayford, Charles		15.53
Davis, Ivan		39.27
Davis, E. N.		30.76
Davis, Harland		31.05
Davis, Elmer	3.06	10.70
Davis, Hattie		20.70
Gilman, L. L. and Mary	13.68	67.35
Haines, John		3.00

Hannan, E. S.		25.87
Harrington, Leroy		21.15
Jones, Otis	3.00	3.45
Knowlton, Alice, heirs of		34.50
Knowlton, P. L.		72.20
Lamson, William	8.50	11.38
Ludwick, Clarence		11.63
Lamson, Nellie		86.25
Ladd, Willis		92.26
Moody, Allen		27.61
Meservey, Belle, heirs of		27.60
Moody, W. A., heirs of		72.45
Overlock, J. A.		25.87
Oxton, Leroy		32.87
Overlock, Viola		1.72
Perkins, Herbert	28.60	33.70
Pendexter, Leroy		6.45
Rowell, J. A.	1.70	
Ryan, Louis		3.00
Ryan, Edward		3.00
Ripley, Henry		7.24
Rogerson, Leonard		50.94
Rogerson, James	3.00	1.48
Rhodes, Fernald		13.14
Ryan, H. E., heirs of		26.33
Sanford, Alice		229.77
Smith, Charles		3.45
Sheehan, Geo.	13.60	3.45
Sheehan, Joyce		20.70
Vanwick, H. L.	6.40	
Wing, Otis		15.52
Wyman, Frank		34.50
Total Resident	$82.22	$1,403.81
Non-Resident:-		
Allen, C. W.		27.60
Barnes, C. I.		12.08

Barnes, Etta	6.21
Bridges, S. S., heirs of	48.30
Chamberlain, Eliza, heirs of	8.62
Condon, Bruce	3.45
Choate, Lottie	5.17
DeMerritt, W. H. T.	24.15
Davenport, Fred	24.15
Esancy, Robert	5.87
Eaton, Stanley	8.62
Fuller, Ellen P.	6.90
Hartman, Marie	5.18
Hoxie, A. S.	1.72
Hannan, L. C., heirs of	5.73
Hussey, Earl	1.73
Harriagha, G. W.	36.90
Hagar, Mary	13.80
Lamson, Madge	.88
Lamson, John	1.73
Putnam, H. P.	6.90
Pulcifer, Chas., heirs of	62.10
Paul, Leroy	17.25
Rice, Fred	13.80
Smith, Chas.	2.07
Stanley, Walter	10.35
Thomas, Fred	44.85
Thurston, Perley	1.72
Wheeler, E. G.	20.00
Total Non-Resident	$427.83
	$1,831.64

UNPAID TAXES

R. E. Cunningham, Collector

	1937	1938	1939
Bachelor, E. G., heirs of		$29.85	$86.36

Cayford, Chas.	$23.45	13.00	22.78
Gilman, L. L. and Mary			46.00
Knowlton, Alice	33.00	34.00	34.00
Lamson, Wm.	5.61	9.18	
Lamson, Nellie		95.20	
Moody, W. A.., heirs of	3.30		71.40
Perkins, Herbert	26.40		37.78
Boynton, Maurice		26.43	71.68
Bridges, Edward		16.60	13.60
Cram, Sherman		43.80	
Davis, E. N.		39.00	
Overlock, Viola		8.84	4.42
Ryan, Edwin		4.00	10.82
Sheehan, Geo.		8.10	5.10
Bonney, John			6.34
Cates, J. S., heirs of			10.00
Davis, Harland			6.14
Davis, Elmer			3.06
Hannan, E. S.			44.32
Linscott, Truman			2.04
Ludwick, Clarence			6.46
Ladd, Willis			44.56
Rogerson, James			6.40
Rogerson, Leonard			2.50
Ryan, H. E., heirs of			27.20
Van Wyck, H. L.			4.36
Total Resident	$91.76	$328.00	$567.32
Non-Resident:-			
Adams, Franklin			6.80
Bridges, S. S., heirs of	46.20		
Chamberlain, Eliza, heirs	16.50	17.00	17.00
De Merritt, W. H. T.		27.20	27.20
Dean, J. L., heirs of			77.52
Eaton, Stanley			6.80
Esancy, Rob't			5.78

Hussey, Earl	3.30	1.70	1.70
Martin, E. C.		37.40	27.20
Thomas, Fred			23.80
Wood, W. W. & Dean, J. L.	3.96		4.08
Fuller, Ellen P.		5.10	5.10
Glidden, Mary			76.50
Hannan, L. C., heirs of			10.95
Hannan, Sidney, heirs of			27.20
Hannigan, G. W.		31.28	31.28
Kelley, Wendall			5.10
Simmons, J. P.		20.40	
Waldo Gas & Oil Co.		74.80	
Wheeler, E. G.			40.80
Winters, Frank W.			10.20
	$161.72	$542.88	$972.33

UNPAID TAXES

W. Whitaker, Collector

	1933	1934	1935	1936
Lamson, Wm.				$9.60
Lamson, Nellie			$108.00	108.00
Perkins, Herbert		32.78		30.90
Cram, Sherman			40.50	39.90
Jones, Mertie			8.10	
Moody, W. A.				77.10
Cayford, Charles			15.22	20.20
Hussey, Earl			3.00	3.00
Moody, Allen				12.60
Knowlton, Alice				20.00
Bridges, E. F., heirs of				6.00
Hoxie, Mrs. A. F.				7.50
Hannan, Sidney				24.00
Wood, W. W. and Dean, J. L.				3.60
		$32.78	$174.82	$362.40
Total				$570.00

ACCOUNTS RECEIVABLE

	Dr.	Cr.
Due from Town of Union	$1.00	
Rec'd Town of Union		.62
Rec'd J. B. Farrell discount on clothes		.38
Due from Town of Rumford	$4.46	
Rec'd from Town of Rumford		$4.46
Due from J. F. Burkill, error	$5.75	
Rec'd from J. F. Burkill		$5.75

ACCOUNTS PAYABLE

Due The First Nat'l Bank of Belfast, check charge		$1.97
Paid the above warrant	$1.97	
Due Arthur Whitaker, State Aid Road 1940 held by order of court		$70.01
Paid Hillard Buzzell attorney for Alta Ripley	$53.60	
Paid Town of Liberty	6.41	
Paid Arthur Whitaker	10.00	

SCHOOL NURSING

Appropriated		$25.00
Paid State Treasurer	$25.00	

DOG TAX

Rec'd from John Sanford		$58.40
Paid State Treasurer	$58.40	

TOWN PROPERTY

	Dr.	Cr.
Zenobia Dudley	$112.40	
Credit balance from sales, 1940		$22.38

Rec'd from Chas. Pelton (Dudley ajustment		60.20
Ajustment written off, charge to net surplus		29.82
	$112.40	$112.40

NOTES PAYABLE

Chester Greeley, note 7-11-38		$1,575.00
Roy M. Trask, note 7-11-38		750.00
Eliabeth Trask, note 7-11-38		750.00
A. J. Skidmore, note 8-13-38		2,500.00
Paid Chester Greeley (New note dated Feb. 11, 1942	$ 75.00	
Paid A. J. Skidmore (New note dated Feb.13, 1942)	1,000.00	
Outstanding notes payable	$4,500.00	
	$5,575.00	$5,575.00

TOWN OFFICERS' AND MISC.

Hutchins Bros., town reports	$77.32
Hutchins Bros., supplies	18.45
A. M. Boynton, moderator	2.50
R. W. Cunningham, printing and supplies	8.35
J. L. Brackett, supplies	5.56
Loring, Short & Harmon, supplies	13.40
Belle Knowlton, office rent for doctor	52.00
P. L. Knowlton, lumber for town office	1.00
S. S. Bridges, work on town office	13.10
W. S. Powell, shingles for town office	6.88
W. & L. E. Gurney, sealers supplies	1.31
A. M. Boynton, registering liens	16.50
A. M. Boynton, fee, liens	33.00
Caldwell Sweet Co., vaccine	6.85
W. R. Cole, freight	2.01
Eastern Tractor Co., repairs on	

grader	21.20
Town of Deroit, tax	3.12
Everett Overlock, fighting fire	.70
Frank Callahan, fighting fire	.70
Louis Light, fighting fire	.70
Geo. Leigher, fighting fire	.1.85
Forrest Jewett, fighting fire	.70
Will Prescott, fighting fire	1.23
Leon Prescott, fighting fire	.70
Elbridge Lenfest, fighting fire	.70
Frank Light, fighting fire	.88
Cedric Sukeforth, fighting fire	3.85
Roy Light, fighting fire	5.78
Ferald Rhodes, fighting fire	1.23
Jesse Rhodes, fighting fire	1.05
Wilber Jewett, fighting fire	1.40
Burleigh Turner, fighting fire	.35
Arthur Overlock, fighting fire	3.85
Merle Overlock, fighting fire	1.40
Robert Overlock, fighting fire	.53
Stanley Powell, fighting fire	1.00
W. R. Cole, sealer	10.00
National Used Car Report	7.00
Dunton & Morse, deed	2.00
Maine Municipal Asso., dues	15.00
C. M. Howes, mowing lot	1.00
C. M. Howes, ballot clerk	2.50
Gladys Cunningham, ballot clerk	2.50
Beatrice Sanford, ballot clerk	2.50
Anna Banks, ballot clerk	2.50
State Treasurer	.83
State Dep't of Audit	62.16
Merle Jones, salary	251.99
A. M. Boynton, salary, 2%	271.50
A. M. Boynton, salary, constable	15.00
J. F. Burkill, salary treas.	100.00

J. F. Burkill, postage treas S. M. A.	10.07	
C. C. Banks, S. S. Com.	9.00	
F. C. Tibbetts, S. S. Com.	12.00	
Roger Waugh, S. S. Com.	12.00	
J. P. Sanford, clerk and postage	23.86	
W. R. Cole, salary	96.00	
W. R. Cole, use of car, postage & tel.	21.63	
E. B. Whitaker, salary	52.00	
E. B. Whitaker, use of car etc.	10.06	
Roy M. Trask, salary	75.75	
Roy M. Trask, use of car, post, etc.	2.60	
R. E. Cunningham, 2% commission	16.31	
Total Expended	$1,398.91	
Appropriation		$1,200.00
Rec'd, scrap iron		.50
Heirs, W. A. Moody, Lien		1.50
State Treas., porcupine bounty		12.75
Tracy Harriman Lien		1.50
LeRoy Oxton Lien		1.50
A. M. Boynton		2.00
State Treas., Bank Stock		27.18
Heirs, J. A. Merrill, Lien		1.50
State Treas., dog license refund		28.13
R. R. & Tel. tax		6.73
Leander Pease, road grader		5.00
Chas. Barnes lien		3.20
Edwin Ryan lien		1.50
Nellie Lamson lien		3.00
Sale of old coins		2.00
Court fees, Whitaker case		6.41
Franklin Adams lien		1.50
		$1,305.90
Overdraft		$93.01
	$1,398.91	$1,398.91

ROADS AND BRIDGES—GRANT

W. L. Grant	$42.96	
W. L. Grant, gravel	27.02	
N. W. Skidmore	20.81	
Albert Skidmore	.77	
E. N. Davis, truck and hand	38.50	
C. C. Banks	14.22	
Frank Benner	12.80	
Herbert Moody	5.62	
W. D Ludwick	12.00	
Allen Knowlton	10.00	
C. M. Howes	5.00	
Fred Hooper	6.25	
Leeman Smith	2.50	
Harold Linscott	5.00	
Claude Wing	5.00	
Theodore Wellington	13.44	
R. S. Worthing	24.75	
A. H. Norton, gravel	3.46	
Vernon Wyman	1.08	
Leroy Oxton, gravel	11.20	
P. L. Knowlton, gravel and labor	2.74	
Leonard Rogerson, gravel	.48	
B. F. Harriman, truck	22.50	
Samuel Norton	4.69	
C. C. Stickney	3.75	
Willis Ladd	1.25	
Elwin Adams	.94	
A. O. Parmenter	.30	
Total expended by Grant	$299.03	
Allotted		$300.00
Unexpended	.97	
	$300.00	$300.00

M. S. Towle

M. S. Towle	$ 90.00	
E. B. Whitaker	184.00	
Forrest Tibbetts	89.75	
I. C. Hannan	103.50	
Guy Hannan	15.00	
W. L. Trask	27.50	
A. H. Norton, gravel	4.00	
John Blanchard	33.75	
Arthur Plummer	52.50	
Robert Cram	1.25	
Ray Oliver	5.00	
Otis Wing	1.25	
Fred Morang, gravel	13.50	
Agnes Richards, gravel	6.50	
Madge Lamson, gravel	2.50	
Carl Turner	5.00	
Lyman Boynton	1.40	
M. W. Harriman, nails	.60	
I. N. Quigg, plank	11.23	
Zenobia Cummings, gravel	1.40	
Herman Boynton	50.00	
Total by Towle	$699.63	
Allotted inc. 50—50		$700.00
Unexpended	.37	
	$700.00	$700.00

By Jewett

Forrest Jewett	$38.14
Jesse Flanders	10.63
Louis Light	5.00
Leon Prescott	2.50
Geo. Leigher	23.13
Frank Callahan	17.50

S. S. Kaler	9.38	
Kenneth Ripley	7.50	
Everett Overlock	7.50	
Arthur Overlock, labor and plank	34.46	
Arthur Turner	24.69	
W. R. Cole, truck and nails	43.26	
Merle Overlock, truck and repairs	37.50	
P. L. Knowlton, gravel	3.55	
Edson Wellman, gravel	9.60	
Fred Morang, gravel	21.10	
Alton Overlock, truck	43.32	
S. W. Powell, truck	29.81	
R. E. Cunningham, truck	27.00	
Donald Rhodes, truck	27.00	
Robert Overlock, truck and labor	28.00	
James Curtis	27.00	
Jesse Rhodes	13.50	
Alton Overlock	3.50	
Earl Millay	8.13	
Total by Jewett	$502.70	
Allotted		$500.00
Overexpended		2.70
	$502.70	$502.70

Summary of Roads and Bridges

Expended by Grant	$299.03	
Expended by Towle	699.63	
Expended by Jewett	502.70	
Total expended	$1,501.36	
Appropriation		$1,500.00
Overexpended		1.36
	$1,501.36	$1,501.36

SNOW REMOVAL AND SANDING

N. W. Skidmore, sanding	$ 5.87	
Herbert Hannan, sanding	7.44	
Albert Skidmore, sanding, truck	23.89	
Leonard Rogerson, sand	13.20	
W. Grant, snow fence	10.00	
A. Knowlton	2.81	
W. D. Ludwick	20.62	
State Highway Com., salt	43.05	
Claude Knowlton	2.50	
H. A. Moody	30.43	
Allen Moody	27.29	
R. S. Worthing, truck	84.71	
Carl Turner, truck	37.29	
Melvin Chadwick	.40	
Ray Oliver	.40	
J. E. Lessard, plowing	2,388.00	
Total expended	$2,697.90	
Appropriated by town		$1,600.00
Recd. State Treasurer		1,141.30
Unexpended bal.	$43.40	
	$2,741.30	$2,741.90

In the above account cost of sand piles of $97.78 is included

THIRD CLASS MAINTENANCE

	Dr.	Cr.
Forrest Jewett, foreman	$22.50	
Arthur Overlock	13.12	
Arthur Turner	13.12	
Kenneth Ripley	10.00	
Everett Overlock	10.00	
Sam Kaler	10.00	

Geo. Leigher	10.00	
Fred Priest	10.00	
Frank Callahan	2.50	
Jesse Rhodes	25.63	
Donald Rhodes, truck	32.63	
R. E. Cunningham, truck	36.00	
James Curtis, truck	36.00	
Merle Overlock, truck	40.50	
Robert Overlock, truck	36.00	
Stanley Powell, truck	42.14	
W. R. Cole, truck	43.13	
Alton Overlock, truck	40.50	
Fred Morang, gravel	13.20	
Edson Wellman, gravel	31.60	
Total expended	$478.57	
Balance from 1940		$ 4.78
Appropriation		534.00
Unexpended balance	$60.21	
	$538.78	$538.78

STATE AID CONSTRUCTION

	Dr.	Cr.
A. M. Boynton, foreman	$184.50	
Clayborn Cates, hand	112.20	
W. L. Trask, hand	103.74	
Lyman Boynton, hand	109.44	
Oscar Bachelor	73.91	
Allen Moody	90.25	
Guy Hannan	54.72	
Kenneth Sherman	2.28	
P. L. Knowlton	64.22	
W. H. Wellman	67.26	
Melvin Chadwick	34.20	
Raymond Ripley	38.00	

C. S. Knowlton	28.88
Frank Benner	14.44
Samuel Norton	11.40
Russell Colby	11.59
Lawrence Colby	11.59
Willis Ladd	11.59
Edward Hannan	35.91
John Blanchard	34.96
Forrest Tibbetts, truck	201.12
Irving Hannan, truck	53.11
E. B. Whitaker, truck	32.44
R. S. Worthing, truck	46.74
C. C. Banks, truck	65.81
Leon Boynton, truck	36.90
Carl Turner, truck	3.08
Frank Hilton, blacksmith	118.80
Chas. R. Hadley, driller	118.80
State of Maine, compressor	297.00
M. W. Harriman, kerosene	2.16
Farwell Bros., dynamite and exploders	35.68
A. H. Norton, gravel	18.48
C. C. Randall, gravel	16.05
Robert Cram, hauling	1.25
Roy Trask, trip to Rockland and hauling	4.00
W. R. Cole, hauling	1.50
Cooper & Co. culverts	108.73
R. B. Taylor, handles	2.20
E. W. Eaton, coal	4.52
L. M. Trask, board	43.75
Minnie Abbott, board	25.00
Hussey Hdw. Co., twine	.40
Bicknell Mfg. Co., dynamite, exp. and hammer	168.62
A. M. Boynton, telephone	.75
State Highwy Com., tar at Clark's Corner	119.88

Putting out sand, Clark's Corner	17.10	
Appropriated by town		$ 799.50
Rec'd, State		1,839.45
	$2,638.95	$2,638.95

SPECIAL RESOLVE MAINTENANCE

	Dr.	Cr.
Walter Grant	$ 6.25	
C. M. Howes	5.93	
E. N. Davis, truck	22.50	
B. F. Harriman, truck	22.50	
Theodore Wellington	6.25	
Clayborn Stickney	6.25	
Walter Grant, gravel	6.32	
	$76.00	
Appropriation		$75.00
Overdrawn		1.00
	$76.00	$76.00

PATROLMAN'S SALARY AND MAINT. R. NO. 3

Pd. State Highway Commission, snow sanding R. No. 3	$253.60	
Pd. State Highway Commission, patrolman	630.60	
Appropriation		$800.00
Rec'd State Treas. (Old Age Assistance)		253.60
Unexpended	$169.40	
	$1,053.60	$1,053.60

5% FUND UNIMPROVED ROADS

	Dr.	Cr.
Forrest Jewett, foreman	$12.00	

George Leigher	9.12
Sam Kaler	9.12
Earl Millay	9.12
Kenneth Ripley	9.12
Jesse Flanders	9.12
Frank Callahan	9.12
W. R. Cole, truck	13.56
Merle Overlock, truck	13.56
Robert Overlock, truck	13.56
R. E. Cunningham, truck	13.56
Alton Overlock, truck	13.56
James Curtis, truck	13.56
Thelma Cole, gravel	15.68
Walter Grant, foreman	18.00
C. S. Knowlton	13.68
Willis Ladd	13.68
C. C. Banks, truck	40.68
Ivan Davis, truck	6.78
N. W. Skidmore, truck	15.25
Frank Benner	7.60
Ivan Davis	4.56
Leroy Davis	1.52
Sam Norton	7.60
Geo. McLain	3.04
R. S. Worthing, truck	13.57
James Rogerson	1.52
Claude Wing	1.52
Geo. McLain, plank	7.88
Leonard Rogerson, gravel	3.10
Arthur Norton, gravel	2.08
Roy M. Trask, foreman	38.23
Edward Hannan	30.40
E. B. Whitaker, truck	79.66
Maurice Towle	32.30
John Blanchard	31.54
Raymond Matthews	1.52

Kenneth Sherman	10.64	
E. B. Whitaker, hand	2.47	
I. C. Hannan, hand and truck	37.11	
Gerald Sherman	3.04	
F. Morang, gravel	7.60	
A. Richards, gravel	8.10	
Total expended	$608.43	
Received from State Treas.		$606.52
Overexpended		1.91
	$608.43	$608.43

THIRD CLASS ROAD CONSTRUCTION

	Dr.	Cr.
Jesse Rhodes, foreman	$88.31	
Geo. Leigher	55.10	
Earl Millay	52.06	
Forrest Jewett	42.94	
Arthur Turner	1.52	
Fred Priest	55.10	
Sanford Kaler	52.06	
Frank Callahan	52.06	
James Curtis	52.06	
Arthur Overlock, team	36.00	
James Curtis, Jr.	34.96	
Everett Overlock	34.96	
Jesse Flanders	34.96	
Louie Light	38.00	
W. R. Cole, truck	109.04	
Ross Cunningham, truck	114.13	
Robert Overlock, truck	103.96	
Merle Overlock, truck	103.96	
Alton Overlock, truck	98.31	
Kenneth Ripley, truck	103.96	
Donald Rhodes, truck	90.40	

Bancroft & Martin Rolling Mills	51.62	
Thelma Cole, gravel	72.56	
Fred Morang, gravel	20.60	
Total expended	$1,498.63	
Rec'd Sate Treas.		$1,498.57
Overdrawn		.06
	$1,498.63	$1,498.63

CUTTING BUSHES, IMPROVED ROADS

	Dr.	Cr.
Forrest Jewett	$ 9.69	
Jesse Rhodes	9.00	
Alton Overlock, labor and machine	3.50	
George Leigher	9.07	
Fred Priest	6.88	
Jesse Flanders	9.07	
Earl Millay	8.60	
Walter Grant	11.87	
Frank Benner	11.87	
Roy Howes	5.00	
Ed Whitaker	5.00	
M. S. Towle	5.00	
Arthur Plummer	5.00	
Roy M. Trask	7.50	
L. L. Gilman	15.00	
Total cost	$122.05	
Appropriation		$120.00
Overdrawn		2.05
	$122.05	$122.05

Support of Poor

Frank Roy's Family

Paid Dinsmore Store, shoes	$ 2.49
Paid C. C. Banks, supplies	391.17
Paid N. W. Skidmore, rent	42.00
Paid Harry Jordan, fitting wood	4.35
Paid E. B. Whitaker, wood	68.00
Paid J. B. Farrell, clothing	3.85
Paid A. O. Parmenter, clothing	2.45
Paid Roy M. Trask, supplies	2.78
Total expended for Roy	$517.09

Melinda Cunningham

Paid Augusta General Hosp.	$110.50

Rowell Children

Paid State Treasurer	$329.24
Paid W. H. Wellman for Chas Grey (Town of Dixmont)	$24.50
Aid to veterans	101.00

Leamon Smith

Paid S. C. Cates, M. D.	$19.00

Tramps

Paid Maude Burkill	13.00
Samuel Cates, M. D. (Edward Hannan children)	17.45

MOTHER'S AID

Paid State Treasurer		
Irma Morin	$ 88.86	
Bernice Cram	138.00	
Total expended	$1,358.64	
Appropriated by town		$700.00
Rec'd from Town of Union, account F. Roy		517.09
Rec'd from Town of Union, acct. M. Cunningham		110.50
State Treas., veterans aid		97.00
State Treas., L. Smith		19.00
Due from State, veteran aid		4.00
Due from Town of Dixmont (Chas. Grey)		24.50
		$1,472.09
Unexpended	$113.45	
	$1,472.09	$1,472.09

MEMORIAL DAY

Pd. J. F. Burkill, Treas. S. of V.	$25.00	
Appropriation		$25.00

STATE TAX

Pd. State Treasurer	$1,757.96	
Assessment		$1,757.96

COUNTY TAX

Paid Fuller C. Wentworth, County Treasurer	$731.61	
Assessment		$731.61

CONTROL BROWN TAIL MOTH

Walter Grant	$3.60
Harold Linscott	3.60
Virgil Stevens	3.60

Forrest Jewett	2.00	
Arthur Turner	2.00	
Arthur Plummer	5.00	
M. S. Towle	5.00	
	$24.80	
Appropriation		$50.00
Unexpended bal. to next year	$25.20	
	$50.00	$50.00

OVERLAY AND ABATEMENTS

Overlay		$502.63
Supplementary tax		130.58
A. M. Boynton, 3% dis.	$178.94	
A. M. Boynton, 2% dis.	28.95	
W. Whitaker, (Hattie Davis)	53.74	
C. M. Power Co., contract	103.74	
Community Hall Asso.	82.80	
John Cram	3.00	
Catherine Walker, heirs	34.50	
Wm. Beverly, 1940	3.00	
Geo. McNally, 1940	3.00	
W. Whitaker, (Howard Davis 1933)	15.84	
W. Whitaker, W. H. Wellman, error	16.38	
R. E. Cunningham,Elden Ripley "37"	6.03	
R. E. Cunningham, Wm. Beverly "39"	3.00	
Unexpended balance	100.29	
	$633.21	$633.21

FOOD STAMPS

Paid Surplus Marketing Adm.	$300.00	
Rec'd for stamps		$150.00
Stamps on hand		150.00
	$300.00	$300.00

TOTAL RUNNING EXPENSE OF THE TOWN

Excise tax and Ins.		$ 325.50	
School Nursing		25.00	
Town officers and misc. exp.		1,398.91	
Street lights		180.00	
Roads and Bridges		1,501.36	
Snow removal and sanding		2,697.90	
Third class maint.		478.57	
State aid road		2,638.95	
Patrolman's salary and maint. R. 3		884.20	
Special resolve maint.		76.00	
5% fund		608.43	
Third class construction		1,498.63	
Cutting bushes, improved roads		122.05	
Support of poor		$1,358.64	
Schools, Total expense	$8,934.75		
1940 overdraft	861.07	8,073.68	
School repairs and ins. expense	$596.41		
1940 overdraft	180.52	415.89	
Paid on town debt		1,075.00	
Memorial day		25.00	
Control brown tail moth		24.80	
State tax		1,757.96	
County tax		731.61	
Overlay and abatements		532.92	
Total expense			$26,431.00
Paid cemetery trust		$ 8.50	
Paid temp. loan, Olin Harriman		1,000.00	
Paid State Treasurer, stamps		300.00	
Paid State Treasurer, dog tax		58.40	
Paid Town Property transferred from taxes, Dudley		112.40	

Paid Town Property, transferred from			
A. M. B., taxes to Lien acct.		497.56	
Paid defense training fund		758.60	
Paid accounts payable,			
Check charge	$ 1.97		
Whitaker account	70.01	71.98	
			$2,807.44
Total warrants drawn on treasurer			$29,238.44

SUMMARY OF ACCOUNTS

	Overdrawn	Unexpended
Excise Tax and Int.		$327.61
Town Officers and Misc. Expense	$93.01	
Roads and Bridges	1.36	
Snow Removal and Sanding		43.40
Patrolman's Salary and Maint. R. 3		169.40
Special Resolve Maint.	1.00	
5% Fund Unimproved Road	1.91	
Third Class Construction	.06	
Cutting Bushes, Improved Road	2.05	
Support of Poor		113.45
Overlay and abatements		100.29
	$99.39	
Unexpended Bal. to Summary	$654.76	
	$754.15	$754.15

NET SURPLUS

Net surplus Feb. 8, 1941	$1,181.76
Error, J. F. Burkill	3.78
	$1,185.54

Town property adjustment	$29.82
	$1,155.72
Unexpended bal. from summary	654.76
Net surplus Feb. 10, 1942	$1,810.48

FINANCIAL SHEET

Assets

Cash in treasury Feb. 10, 1942	$1,394.51
Federal food stamps in treasury	150.00
Due on back taxes before 1937	570.00
Due on 1937 taxes	161.72
Due on 1938 taxes	542.88
Due on 1939 taxes	972.33
Due on 1940 taxes	82.22
Due on 1940 liens	489.06
Due on 1941 taxes	1,831.64
Due from State of Maine, veterans' aid	4.00
Due from Town of Dixmont	24.50
Cemetery trusts in bank	640.00
Cemetery trust interest in bank	94.30
School repairs and insurance overdraft	192.56
	$7,149.72

Liabilities

Chester Greeley note Feb.11, 1942	1,500.00
Roy M. Trask note July 11, 1938	750.00
Elizabeth Trask note July 11, 1938	750.00
A. J. Skidmore note Feb. 13, 1942	1,500.00
Cemetery trusts in bank	640.00
Cemetery trusts interest in bank	94.30
Third class maintenance, unexpended bal.	60.21
Schools, unexpended bal.	19.53
Control brown tail moth, unexpended bal.	25.20

Net surplus	1,810.48
	$7,149.72

Respectfully submitted,

W. R. COLE

ROY M. TRASK

Selectmen of Liberty

ANNUAL REPORT OF J. F. BURKILL, TREASURER

Balance on hand	$ 619.15
Received from E. Ashley Walters, rebate on insurance	40.00
Received from J. B. Farrell, discount on mdse.	.38
Received from J. P. Sanford, dog tax	58.40
Received from Olin R. Harriman, temp. loan	1,000.00
Received from J. F. Burkill, error	5.75
Received from Leander Pease, junk	5.00
Received from Belfast and Augusta banks, cemetery fund	8.50
Received from A. M. Boynton, mdse.	2.00
Received from old iron	.50
Received from Town of Rumford, poor	4.46
Received from Town of Liberty, old coins	2.00
Received from Fed. Hardware, rebate on ins.	23.85
Received from State of Maine, porcupine bounty	12.75
Received from State of Maine, defense training	758.60
Received from State of Maine, snow removal	1,141.30
Received from State of Maine, plowing snow	253.60
Received from State of Maine, bank stock	27.18
Received from State of Maine, maint. unimproved roads	606.52
Received from State of Maine, dog tax refund	28.13

Received from State of Maine,R. R.and Tel tax	6.73
Received from State of Maine, school fund	1,115.96
Received from State of Maine, equalization fund	2,282.00
Received from State of Maine, third class road	1,498.57
Received from State of Maine, state aid road	1,839.45
Received from State of Maine,welfare,Kervin Rogers	97.00
Received from State of Maine, welfare, Leiman Smith	19.00
Received from Carol C. Banks, excise tax	653.11
Received from Willard Whitaker, back taxes	254.47
Received from R. E. Cunningham, back taxes	884.81
Received from Town of Windsor, tuition	55.00
Received from Town of Searsmont, tuition	421.50
Received from Town of Montville, tuition	979.25
Received from Town of Palermo, tuition	55.57
Received from A. M. Boynton, taxes	15,003.94
Received from Liens	15.20
Received from Town of Union, welfare, Roy family	628.21
Received from Surplus Marketing Stamps	150.00
Received from court fees	6.41
Received from town property	60.20
Received from Franklin Adams, lien	8.50
Total received	$30,632.95
Total warrants paid out	29,238.44
Balance on hand	$1,394.51
I also have on hand Food Stamps $150.00	"

Respectfully submitted,

J. F. BURKILL, Treasurer

Superintendent's Report

Financial Statement

Resources

Raised by town	4,000.00	
State school fund	1,115.96	
Equalization	2,282.00	
Interest on school fund	45.00	
Tuition: Montville, secondary	920.00	
Montville, elementary	59.25	
Searsmont	421.50	
Palermo	55.57	
Windsor	55.00	
Total		$8,954.28

Liabilities

Overdraft Feb. 1, 1941	$ 861.07	
Elementary teachers	2,306.55	
Secondary teachers	2,685.39	
Janitor service	486.00	
Conveyance	1,365.00	
Fuel	223.60	
Textbooks and supplies	1,007.14	
Total		$8,934.75
Balance on hand Feb. 1, 1942		$19.53
Tuition due: Searsmont	$140.00	
Windsor	28.00	

Proposed Budget

Elementary teachers	$2,592.00
Music	225.00
Secondary teachers	2,888.00
Conveyance	1,200.00

Janitors	500.00	
Fuel	300.00	
Textbooks and supplies	800.00	
Agriculture, one half time	400.00	
Total		$8,905.00

Resources

State school fund	$1,125.00	
Equalization	2,106.00	
Interest	45.00	
Tuition	1,600.00	
Total		$4,876.00
*To be raised by town		4,000.00

I recommend the sum of $3,600.00 be raised for general school purposes, and a sum of $400.00 for an Agricultural course.

Repairs and Insurance

Raised by town	$340.00	
Dividend, E. A. Walters	40.00	
Dividend, Fedarated Hardware Mutual	23.85	
		$403.85
Overdraft Feb. 1, 1941	180.52	
Insurance, high school, E. A. Walters	250.00	
Insurance, elementary	51.76	
Repair orders	114.13	596.41
Overdraft Feb. 1, 1942		192.56

Due to a head office ruling, the Federated Hardware Mutual Insurance Company could only keep $20,000 insurance on an unprotected risk thus we have taken a $10,000 policy with E. A. Walters. The difference in

premium is partly due to our failure to reduce our overdraft.

Next year we will need $162 for insurance.

I recommend an appropriation of $300.

It is not necessary to review the subject of scarcity of teachers, but I do wish to say I feel we have been fortunate in the Town of Liberty. Due to the scarcity of available men we obtained the services of Joyce Ramsay, which no one regrets, however, we were sorry to have Charles Card inducted into the service. I was quite suprised to find a local teacher, Mrs. Ripley, who has proven so efficient at Sherman Corner. Due to the last minute resignation of John Boynton, we inducted Mrs. Grinnell into the Walker Grammar and obtained the services of Mrs. Miller for South Liberty.

With the aid of added equalization, we have instituted music and have obtained the services of Mrs. Rebecca Dulfer. This work is now well organized, and under the efficient leadership of Mrs. Dulfer and the cooperation of our teachers I am sure we will have a good music program.

Many of you are already acquainted with the courses of agricultural problems, and homemaking. I had hoped last spring that we might be able to have an agricultural course with a regular instructor to handle the work in Liberty, Appleton and Washington, but appropriations for such a course would have to be made separately at town meeting so we decided to have only the problems course handled by the principal. The two courses are very practical and are working well into the needs of our defense program, but there is a definite need for a regular agricultural course which also includes shop work. The homemaking course could continue well as it is now organized.

Government reports on the draft are showing a definite weakness in our health program. I am not a social-

ist of the past order, but I believe medical aid and dental care are as essential to the development of our civilization as is the command of the fundimentals in arithmetic or of the French language. The time will come when these services will be a part of all progressive school systems. Until that time does come we must continue as we have, by making every effort to get corrections made.

During my first year as your superintendent, I made a start with a health program and we succeeded in getting several seven point pupils. Due to the effort of teachers and parents, last year we had thirty-one and many others had most of their dental work done. Through our dental program we got 125 permanent fillings, 44 temporary fillings, 56 teeth extracted, and 31 cleanings. I am not sure we will be able to repeat the program this year, but every effort should be made to keep up the work well started.

We are all grateful to the Farm Bureau, which has taken the responsibility of organizing and assisting so much with the hot lunch program. It has been impossible to get WPA assistance and the program would be quite inefficient if left to the school alone, as it would take so much student time. Here again government surveys show a definite need for the hot lunch program and every effort is being made to provide surplus commodities of the type that will make up for inefficiencies in local communities. Another year I would like to have someone hired from our town funds to handle this program.

The following are a few of the needs which would build toward an ideal school system:

A course in Agriculture and shop.

Added space near the high school for baseball and softball.

Playground grading and draining.

A part time instructor in commercial subjects.

Conveyance of high school students as well as elementary.

Regardless of the world crisis, we are having one of our best school years. It is all due to your cooperation and effort, and I know you are willing to do your utmost to have a school system of which we can all be proud.

Respectfully submitted,

MERLE S. JONES

Report of Health Officer

There is no need for a financial statement as the selectmen have paid the two bills out of the incidental account. We were very successful with a vaccination clinic. There were 100 vaccinated and due to the cooperation of Dr. Cates and Mrs. Naulette the cost was negligible. There was a bill of $1.85 for diphtheria toxoid which was not used in Liberty. The $1.85 was returned to me, and to simplify bookkeeping I am keeping that sum for my several phone calls and other service over a period of two years.

Respectfully submitted,
MERLE S. JONES

REPORT OF DEFENSE SHOOL

Received from state		$758.60
Paid for:		
Instruction	$221.25	
Tools and equipment	134.04	
Supervision	10.00	
Total		$393.31
Returned to state		393.31

VITAL STATISTICS

1941—1942

BIRTHS

1941

Jan. 1 Roger Waugh and Wife a daughter, Patricia Ann.

Jan. 29 Forest Jewet and Wife, a boy, Gerald Keith.

Mar. 6 Lawrence Colby and Wife, a daughter, Janice Marie.

Mar. 13 Earl L. Day and Wife, a daughter, Elaine Rose.

May 17 Maurice R. Collins and Wife,a boy Donald.

May 20 John W. Boynton and Wife, a boy, Richard Lislie.

July 16 Gleason Blake and Wife, a daughter, Ruth Mabel.

Sept. 2 Percy L. Knowlton and Wife, a daughter, Carol Lee.

Oct. 5 Donald Rhodes and Wife, a daughter, Shari Enid.

DEATHS

1941

		Y.	M.	D.
May 14	John A. Merrill	70	3	8
June 16	Richard Leslie Boynton			27
June 7	Walter A. Young	60	4	25
July 14	Ella E. Rowe	77	3	27

Aug. 23	Baby Girl Edgecomb			½
Dec. 4	Clinton Hannan	48	2	19
Dec. 10	Julia May Denaco	56	9	22
1942				
Jan. 9	Charles Gray	70	3	2

MARRIAGES

1941

Jan. 25 Kenneth Norman Ripley of Washington and Gladys Curtis of Liberty.

Jan. 25 Erland Esancy of Liberty and Margurett Carter of Montville.

Mar. 11 Howard Sherman of Liberty and Vergeline L. Turner of Waterville.

May. 18 Richard Edgecomb of Appleton and Evelyn Oxton of Liberty.

Apr. 6 Ivan O. Davis of Liberty and Laverine P. Howard of Orland, Maine.

June 8 Winfred Kenoyer of Windsor, Me. and Gladys Cunningham of Liberty.

June 29 Russell K. Collins of Appleton and Emma M. Priest of Liberty.

Nov. 30 Richard Linscott of Appleton and Ruth Knowlton of Liberty.

Respectfully submitted,

J. P. SANFORD, Town Clerk

Cemetery Trusts in Bank

	Balance Feb. 7, 1941	Interest Earned	Paid Out	Balance Feb. 1942
Bradstreet Lot	$ 70.44	$1.41	$1.37	$70.48
Brown, B. F.	115.22	1.70		116.92
Hamilton, E.	115.22	1.70		116.92
Matthews, A. D.	115.21	1.70	3.50	113.41
Davis, Louisa	112.10	1.65	.75	113.00
Cargill, G. H.	17.11	.25		17.36
Glidden, Olive	29.42	.43	.88	28.97
Benner, Rhoda	53.74	.78	.75	53.77
Johnson, Moses	103.18	1.54	1.25	103.47

Annual Report

of the

Municipal Officers

of the

TOWN OF LIBERTY

For the Municipal Year 1942

HUTCHINS BROTHERS

Thorndike, Maine

Printers

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TOWN OFFICERS

Selectmen, Assessors and Overseers of Poor
W. R. Cole (Chairman) Roy M. Trask C. M. Howes

Treasurer, J. F. Burkill

Tax Collector, A. M. Boynton

Constables

A. M. Boynton R. E. Cunningham W. D. Ludwick

Collector of Excise Tax, C. C. Banks

Town Clerk, J. P. Sanford

Road Commissioners
W. L. Grant Forrest Jewett M. S. Towle

School Committee
F. C. Tibbetts Roger Waugh C. C. Banks

Superintendent of Schools, Merle S. Jones

Village Fire Wardens
C. C. Banks J. F. Burkill (For Emergency)

Special Fire Wardens for Defense. South Liberty
Merle Overlock

Special Fire Wardens for Defense. Sherman's Corner
Maurice Scates

Special Fire Wardens for Defense, East Liberty
Leroy Howes

Special Fire Wardens for Defense, McFarland's Corner
Stillman White

Telephone, Willis Ladd
Street Lights, P. L. Knowlton

TOWN WARRANT

Annual Meeting March 1, 1943

State of Maine County of Waldo, S. S.

To A. M. Boynton, a Constable of the Town of Liberty, in the County of Waldo and State of Maine
Greeting

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the said Town of Liberty, qualified by law to vote in town affairs, to assemble in Community Hall in said town on the first day of March A. D., 1943 at ten o'clock in the forenoon, to act on the following articles, to wit:

Art. 1 To choose a moderator to preside at said meeting.

Art. 2 To choose a clerk for the ensuing year.

Art. 3 To hear and act on the reports of town officers.

Art. 4 To elect a board of selectmen for the ensuing year.

Art. 5 To elect a board of assessors for the ensuing year.

Art. 6 To elect overseers of the poor for the ensuing year.

Art. 7 To elect one member of the school committee for the unexpired term of Roger Waugh for one year.

Art. 8 To elect a member of the Superintending School Committee for a term of three years.

Art. 9 To fix compensation, and elect a collector of taxes for the ensuing year.

Art. 10 To fix compensation, and elect a town treasurer for the ensuing year.

Art. 11 To elect a collector of excise tax for the ensuing year.

Art. 12 To elect one or more constables for the ensuing year.

Art. 13 To elect one or more road commissioners for the ensuing year.

Art. 14 To elect all other necessary town officers.

Art. 15 To see what sum of money the town will vote to raise and appropriate for each of the following purposes:

(a) Town officers and miscellaneous expenses.

(b) Support of poor. ($100.00)

(c) Aid to dependent children, ($850.00)

(d) Roads and bridges including Commisioners salaries and 50-50.

(e) Street lights.

(f) Patrolman's salary and maintenance of Route 3.

(g) Maintenance of Special Resolve Road ($75.00).

(h) Cutting bushes on improved road.

(i) Maintenance third class road ($385.)

(j) Snow removal and sanding.

(k) Common schools.

(l) High schools.

(m) School books and supplies.

(n) School repairs and insurance on school buildings.

(o) Memorial Day.

Art. 16 To see if the town will vote to purchase the snow plow now rented, and pay the balance of $340.00 out of the 1943 snow account.

Art. 17 To see what method the town will adopt for snow removal.

Art. 18 To see what sum the town will raise and appropriate for State Aid Road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Section 19, Chapter 28, Revised Statutes of 1930 or under the provisions of Chapter 213, Public Laws of 1941. (This sum if not matched by State shall be applied to town debt.)

Art. 19 To see if the town will vote to raise and appropriate a sum of $200.00 for the repair of Prescott Hill.

Art. 20 To see if the town will vote to instruct the Selectmen to take 75% of all orders until taxes are paid.

Art. 21 To see if the town will vote to raise and appropriate the sum of $200.00 to cooperate with the Maine Forest Service, and the Federal Government in the control of the White Pine Blister Rust within the confines of the town.

Art. 22 To see if the town will raise and appropriate $35.00 for Public Health Nursing in Liberty, said sum to be expended by the State Bureau of Health for local service.

Art. 23 To see if the town will vote to abate the tax on Community Hall, provided the town has use of Hall rent free for town purposes.

Art. 24 To see if the town will vote to abate the tax on the Marhall Shore property owned by Catherine Walker Heirs, if used for public picnic grounds.

Art. 25 To see if the town will vote to allow taxpayers 2% discount on taxes (except single polls) paid on or before July 10 of the current year.

Art. 26 To see if the town will vote to authorize the Selectmen to sell and dispose of any tax titles,

or other property held by the town, on such terms as they deem advisable, and to execute and deliver quit-claim deeds for same. The Selectmen to post three notices, one at Post Office, and Harriman's Store, Shermans Corner and Cole's Store at South Liberty at least 7 days before sale.

Art. 27 To see if the town will vote to authorize the Selectmen to procure a temporary loan or loans not exceeding a total amount of ($4,000.00) and to execute and deliver in the name of the town its note or notes therefor, said loan or loans to be paid during the municipal year out of money raised by taxes during such current year.

Art. 28 To see if the town will vote to continue to pay State wages for all employees, teams and equipment.

Art. 29 To see if the town will vote to close the Shermans Corner school.

Art. 30 To see if the town will instruct the Selectmen to purchase the parcel of land now used by Sherman's Corner school and if so, raise and appropriate money for same.

Hereof fail not, and have you there and then this warrant with your doings thereon.

The Selectmen hereby give notice that they will be in session, for the purpose of revising and correcting the list of voters, at the town office at Nine O'clock in the forenoon on the day of said meeting.

Given under our hands this 5th day of February, A. D., 1943.

W. R. COLE
C. M. HOWES
Selectmen of Liberty

To the Inhabitants of the Town of Liberty:

In accordance with your request, this department, represented by Carl G. Hawes, has completed an examination of the accounts of your town officials for the municipal year ending February 10, 1942.

Our report, herewith submitted, was prepared from your town records and, to the best of our knowledge and belief, properly reflects the true financial condition of your municipality as of that date; subject however to a probable shrinkage in the final settlement of unpaid taxes.

Complete Report of Audit may be seen at town office.

Respectfully submitted,

STATE DEPARTMENT OF AUDIT

Harold E. Crawford

Municipal Auditor

Assessors' Report

For The Year Ending Feb. 5, 1943

Real Estate (resident)	$124,580.00	
Real Estate (non-resident)	57,980.00	
Total Real Estate		$182,560.00
Personal Estate (resident)	$23,200.00	
Personal Estate (non-resident)	2,720.00	
Total Personal Estate		$25,920.00
Grand total		$208,480.00
Total value of land	$84,230.00	
Total value of buildings	98,330.00	

Rate of taxation .069
No. of polls taxed 138
No. of polls not taxed 18
Rate of Poll tax, $3.00

	No.	Av. Val.
Horses	46	$69.23
Cows	195	37.61
Oxen	12	56.66
3 year olds	34	33.97
2 year olds	65	23.30
Taxable poultry	1800	.59
Exempt poultry	1710	.58
Exempt swine	29	10.00
Exempt sheep	51	5.00
Exempt yearlings	71	13.11
Taxable colts, 3 to 4 year olds	2	80.00

AMOUNTS RAISED AT MARCH MEETING

Town Officers and Misc.	$1,300.00
Support of Poor	600.00
Roads and Bridges including 50-50	1,500.00

Street Lights	180.00
Patrolman's Salary, Maintenance Route 3	800.00
Maintenance Special Resolve	75.00
Cutting Bushes	120.00
Maintenance 3rd Class Road	385.00
Snow Removal and Sanding	1,500.00
Schools	4,000.00
School Repairs and Insurance	300.00
Memorial Day	25.00
State Aid	799.50
Public Health	35.00
School Fund	45.00
State Tax	1,757.96
County Tax	731.61
Overlay	645.05
Total Commitment	$14,799.12
Supplementary Tax	247.53
Committed to A. M. Boynton collector	$15,046.65

ACCOUNTS RECEIVABLE

—As Shown in 1941 Town Report—

	Dr.	Cr.
Due from State of Maine Veterans Aid	$ 4.00	
Rec'd. from State of Maine Feb. 26		$ 4.00
Due from Town of Dixmont (Chas. Grey)	24.50	
Rec'd. from Town of Dixmont Feb. 13		24.50

SCHOOL NURSING

Appropriation		$35.00
Paid State Treasurer	$35.00	

NOTES PAYABLE

Chester Greeley, note 2|11|42	$1,500.00
Roy M. Trask, note 7|11|38	750.00

Elizabeth Trask, note 7|11|38		750.00
A J. Skidmore, note 2|13|42		1,500.00
Paid Roy M. Trask	$ 750.00	
Paid Chester Greeley	1,500.00	
Paid A. J. Skidmore	500.00	
Balance of Notes Payable	1,750.00	
	$4,500.00	$4,500.00

STREET LIGHTS

Appropriation		$180.00
Paid C. M. Power Co.	$180.00	

EXCISE TAX AND INTEREST

Received from C. C. Banks, Excise Collector		$397.11
Paid—		
First National Bank, Int.	$ 6.67	
Roy M. Trask, Int. in full	32.50	
Elizabeth Trask, Int.	30.00	
Geo. McLain, Int.	30.00	
A. J. Skidmore, Int.	60.00	
Chester Greeley, Int.	60.00	
C. C. Banks, Excise Collector	19.65	
	$238.82	
Unexpended	158.29	
	$397.11	$397.11

TAX LIEN ACCOUNT FOR 1940

All Liens Not Paid Transferred to Town Property

	Dr.	Cr.
Boynton, Maurice	$48.00	
Paid by Boynton, Maurice		$48.00
Esancy, Robert	5.78	
Paid by Esancy, Robert		5.78
Knowlton, P. L.	51.05	
Paid by Knowlton, P. L.		51.05

Knowlton, Alice, Heirs of	34.00	
Paid by Knowlton, Alice Heirs of		34.00
Ladd, Willis	47.97	
Paid by Ladd, Willis		47.97
Bonney, John	57.32	
Paid by Bonney, John		57.32
Bachelor, Elta	22.24	
Paid by Bachelor, Elta		22.24
Overlock, J. A.	28.90	
Paid by Overlock, Alton		28.90
Rice, Fred and Lula	13.60	
Paid by Rice, Fred and Lula		13.60
TOWN PROPERTY		
Chamberlain, Eliza, heirs of, 1940		10.20
From R. E. C., 1937—1938—1939		50.50
From A. M. B., 1942		8.63
Cayford, Charles, 1940		20.40
From W. Whitaker, 1935—1936		35.42
From R. E. C., 1937—38—39		59.23
From A. M. B., 1942		13.80
Fuller, Ellen P., 1940		6.80
From R. E. C., 1938—39		10.20
From A. M. B., 1942		6.90
Hussey, Earl, 1940		1.70
From W. Whataker, 1935—36		6.00
From R. E. C., 1937—38—39		6.70
From A. M. B., 1942		1.73
Hannon, E. S., 1940		25.50
From R. E. C., 1939		44.32
From A. M. B., 1942		25.88
Jones, Otis, 1940		3.40
Form A. M. B., 1942		3.45
Moody, W. A., heirs of, 1940		71.40
From W. Whitaker, 1936		77.10
From R. E. C., 1939		71.40
Bridges, Edward, 1940		13.60
From R. E. C., 1938—39		30.20
From A. M. B., 1942		13.80
Meservey, Belle, heirs of, 1940		27.20
Total Town Property		$645.46

TAX LIENS, 1941

W. A. Moody, heirs of	$72.45	
J. A. Overlock, 2	25.87	
Paid by J. Alton Overlock		$25.87
Leroy Oxton	32.87	
Paid by Leroy Oxton		32.87
Alice Sanford, 5	227.80	
Frank Wyman	34.50	
Paid by Frank Wyman		20.00
L. L. and Mary Gilman	67.35	
E. S. Hannon, 2	25.87	
Leroy Harrington	13.15	
Paid by Leroy Harrington		13.15
Otis Jones	3.45	
Willis Ladd	55.20	
Nellie M. Lamson, 2	86.25	
Paid by Nellie M. Lamson		86.25
Belle Meservey, heirs of	27.60	
Allen Moody	24.81	
Lillion Bailey	13.80	
Maurice Boynton, 2	55.20	
Chas. Cayford	13.80	
Edward Bridges	13.80	
E. N. Davis	30.76	
Harland Davis	31.05	
Joan Davis	39.27	
John Bonney	62.10	
Lottie Choate	5.17	
W. H. T. DeMeritt	24.15	
Paid by W. H. T. DeMeritt		24.15
Robert Esancy, 2	5.87	
Ellen P. Fuller	6.90	
H. P. Putman	6.90	
Paid by H. P. Putman		6.90
Chas. Pulsifer, heirs of	62.10	
Paid by Chas. Pulsifer, heirs of		62.10
Leroy Paul	17.25	
Fred Rice	13.80	
Eliza Chamerlain	8.62	
Bruce Condon	3.45	

Chas. W. Allen, 2	27.60	
Paid by Chas. W. Allen		27.60
Balance due on Liens		839.87
	$1,138.76	$1,138.76

Payments on Tax Liens Must be Paid to Town Treasurer
All Liens Become Town Porperty if not Paid Within 18 Months from Date of Record

UNCOLLECTED TAXES

A. M. Boynton, Collector

	1940	1941	1942
Boynton, Maurice	$ .68	$3.69	$69.00
Bonney, John			62.10
Black, John			4.04
Curtis, Leslie		3.00	3.00
Curtis, Harold			3.00
Cates, C. L.			21.60
Cates, J. S., heirs of			69.69
Cram, Herbert K.			37.95
Curtis, James Jr.			3.45
Emmet, Clifford			5.76
Davis, Elmer	3.06	10.70	
Gilman, L. L. and Mary	13.68		83.39
Harrington, Leroy			9.11
Jordan, Harry			7.14
Jones, Otis	3.00		
Lamson, W. L.	8.50	11.38	9.32
Ludwick, Clarence		6.63	
Moody, Allen			37.07
Meservey, Belle, heirs of			27.60
Moody, W. A., heirs of			72.45
Oxton, Leroy			44.40
Perkins, Herbert	28.60	33.70	34.05
Rogerson, James	3.00	1.48	3.00
Rogerson, Lenard			21.17
Rowe, Ella, heirs of			20.70
Turner, Claud			3.00
Sanford, Alice		2.07	226.32

Sheehan, George	13.60	3.45	
Sheehan, Joyce		10.35	10.35
Wing, Claud			6.13
Wyman, Frank			38.88
	$74.12	$86.45	$933.67

NON-RESIDENT

Adams, Franklin	$ 8.62
Bath Box Co.	2.07
Bachelor, Helen	44.85
Crosby, Philip	29.32
Condon, Bruce	3.45
Choate, Lottie	5.18
DeMerrit, W. H. T.	24.15
Esancy, Robert	5.86
Eaton, Stanley	8.63
Hoxie, A. S.	1.72
Hagar, H. C.	13.80
Hannon, Edward	8.63
Light, Elmer	3.45
Lamson, Madge	3.45
Lamson, John	1.72
Leach, Mary	6.39
Pelton, Charles	13.80
Paul, Leroy	17.25
Stanley, Walter	6.90
Thurston, Perley	1.73
	210.97

Total uncollected	$74.12	$86.45	$1,144.64

UNPAID TAXES

Ross Cunningham, Collector

	1937	1938	1939
Bachelor, E. G., heirs of		$29.85	$86.36
Gilman, L. L. and Mary			46.00
Lamson, Nelly		95.20	

Perkins, Herbert	$26.40		37.78
Boynton, Maurice		26.43	71.68
Davis, E. N.		39.00	
Ryan, Edwin		4.00	10.82
Sheehan, Geo.		8.10	5.10
Bonney, John			6.34
Cates, J. S., heirs of			10.00
Davis, Harland			6.14
Davis, Elmer			3.06
Linscott, Truman			2.04
Ludwick, Clarence			6.46
Ladd, Willis			44.56
Rogerson, James			6.40
Ryan, H. E., heirs of			27.20
Adams, Franklin			6.80
Bridges, S. S., heirs of	46.20		
DeMerritt, W. H. T.		27.20	27.20
Dean, J. L., heirs of			77.52
Eaton, Stanley			6.80
Esancy, Robert			5.78
Martin, E. C.		37.40	27.20
Thomas, Fred			23.80
Wood, W. W. and Dean, J. L.	3.96		4.08
Glidden, Mary			76.50
Hannon, L. C., heirs of			10.95
Hannon, Sidney, heirs of			17.20
Hannigan, G. W.		31.28	31.28
Kelley, Wendall			5.10
Simmons, J. P.		20.40	
Wheeler, E. G.			40.80
Winters, F. W.			10.20
	$76.56	$318.86	$741.15

UNCOLLECTED TAXES

W. Whitaker, Collector

	1934	1935	1936
Perkins, Herbert	32.78		$30.90
Hannon, Sidney			24.00

	$32.78	$54.90
Total unpaid tax for Whitaker		$87.68

TOWN OFFICERS' AND MISC. EXPENSE

Hutchins Bros., reports and supplies	$ 91.72
Merle S. Jones, salary	259.40
Merle S. Jones, moderator	3.00
Merle S. Jones, supplies	6.62
State Dept. of Audit	28.49
C. C. Banks, supplies	16.00
C. C. Banks, School Com. Salary	7.50
Loring, Short & Harmon, supplies	15.65
Houdlette Drug Store, first aid	10.95
Liberty & Belfast Tel. Co.	21.39
Raymond Rendoll, fire pumps	103.95
Town of Detroit, tax town property	2.06
Rich Austin, fire pumps	3.16
A. M. Boynton, cost of recording 42 liens	63.00
A. M. Boynton, col. salary	286.04
A. M. Boynton, constable fee	15.00
Caldwell Sweet Co. (Vaccine)	18.15
W. R. Cole, sealer	10.00
W. R. Cole, salary	122.50
W. R. Cole, car, tel., and cash paid out	28.87
Roy M. Trask, salary	62.01
Roy M. Trask, car, postage and tel.	3.80
Roy M. Trask, running town line	10.50
James Duncan, running town line, surveyor	16.00
Guy Hannon, running town line	10.50
Belle Knowlton, office rent	52.00
C. M. Howes, salary, use of car and tel.	86.55
C. M. Howes, cemetery work	1.50
Gladys Cunningham, election clerk	7.00
Beatrice Sanford, election clerk	7.00
Evelyn Scates, election clerk	7.00

Hazel Adams, election clerk	7.00	
Leroy Howes, labor on road machine	6.86	
Harry Paul, labor on road machine	1.50	
J. F. Burkill, food stamp officer	17.46	
J. F. Burkill, treas. salary	100.00	
J. F. Burkill, postage	8.80	
Maine Municipal Assoc.	15.00	
Chester Greeley, wood	6.00	
National used car report	7.00	
Walter L. Grant, gravel	10.00	
Roy M. Trask, mowing cemetery	2.50	
First Nat'l. Bank, service charge	2.86	
Forest Tibbetts, S. Com., salary	10.00	
W. H. Wellman, Gilman fire	3.00	
J. P. Sanford, clerk, postage	32.50	
Total expended	$1,607.79	
Appropriation		$1,300.00
Belfast Motor Express		.33
Maurice Boynton, liens		4.50
Lolie Powell, pump		10.00
C. M. Howes, pump		10.00
Roy M. Trask, pump		10.00
Chas. Pulcifer, lien		1.50
P. L. Knowlton, lien		1.50
W. H. T. DeMeritt, lien		1.50
Nellie Lampson, lien		3.00
John Bonney, lien		1.50
Alice Knowlton, lien		1.50
Etta Bachelor, lien		1.50
Robert Esancy, lien		3.00
Leroy Oxton, lien		1.50
Willis Ladd, lien		1.50
Chas. M. Allen, lien		3.00
Leroy Harrington, lien		1.50
J. A. Overlock, lien		6.00
Raymond Ripley, pump		10.00
State of Maine, Bank Stock		27.49
Town of Montville, vaccine		3.20

H. P. Putman		1.48
Caldwell Sweet Co.		2.60
State Treas., Dog Refund		81.34
State Treas., R. R. & Tel. Tax		15.36
Fred Rice, lien		1.50
C. S. Knowlton, fire pump		10.00
Total credits		$1,516.30
Overdraft		91.49
	$1,607.79	$1,607.79

ROADS AND BRIDGES

by Towle

Allotted by Appropriation		$650.00
Allotted by 50-50		50.00
Forest Tibbetts	$152.92	
I. C. Hannon	151.92	
M. C. Chadwick	39.40	
R. Ripley	49.28	
W. L. Trask	31.24	
M. S. Towle	98.56	
Fred Morang, gravel	5.50	
Merritt Tibbetts	1.76	
Wm. Eamon, gravel	11.00	
J. N. Blanchard	60.93	
E. B. Whitaker	3.52	
Herman Boynton	43.58	
Clyde Bachelor	1.76	
Guy Hannon	22.88	
A. M. Boynton	20.75	
Claborn Cates	1.93	
Agnes Richards, gravel	9.00	
Arthur Plummer	2.00	
Meda Harriman, nails	1.00	
Clyde Bachelor	1.76	
Edwin Bachelor	1.76	
	$712.45	

Overdraft		12.45
	$712.45	$712.45
by Jewett		
Allotted from Appropriation		$500.00
Forest Jewett	$39.16	
Jess Flanders	18.92	
Arthur Turner	39.49	
W. R. Cole	54.84	
Merle Overlock	48.47	
Arthur Overlock	35.50	
Arthur Overlock, plank	5.69	
Robert Overlock	57.33	
Alton Overlock	59.97	
Lewis Light	5.50	
Frank Callahan	5.94	
George Leigher	23.32	
Day's Pit, gravel	5.16	
James Curtis	14.08	
Ross Cunningham	37.44	
Fred Morang, gravel	10.72	
Walter Grant, gravel	4.70	
Eddie Wellman, gravel	5.60	
Jesse Rhodes	14.04	
Wilbur Jewett	3.52	
Roland Flanders	1.76	
	$491.15	
Unexpended balance	8.85	
	$500.00	$500.00
by Grant		
Allotted by Appropriation		$300.00
Walter Grant	$29.04	
W. D. Ludwick	34.40	
Allen Knowlton	8.60	
C. C. Randall, gravel	6.88	
C. C. Banks	39.78	
Kerwin Rogers	11.56	

Lemon Smith	7.82	
Lloyd Colby	10.34	
P. L. Knowlton	14.74	
P. L. Knowlton, gravel	.80	
Leroy Davis	2.64	
Thedore Kendall	2.64	
Sam Norton	10.56	
Willis Ladd	9.46	
Henery Riply	11.88	
Chester Greeley	7.70	
Frank Benner	12.98	
R. S. Worthing	40.35	
A. H. Norton, gravel	3.00	
Lenard Rogerson, gravel	4.16	
Sherman Cram	7.04	
Ralph Wing	1.63	
Walter Grant, gravel	6.52	
A. O. Parmenter, nails	.71	
Kenneth Wyman, plank	7.00	
Robert Bonney	1.10	
Irvin Hannan	2.92	
Carl Adams	3.52	
	299.77	
Unexpended	.23	
	$300.00	$300.00

SUMMARY OF ROADS AND BRIDGES

Expended by Forest Jewett	$491.15	
Expended by Maurice Towle	712.45	
Expended by Walter Grant	299.77	
Total expended	$1,503.37	
Appropriation, including 50-50		$1,500.00
Overdraft		3.37
	$1,503.37	$1,503.37

SNOW REMOVAL AND SANDING

H. A. Moody, sanding	$54.25	
Allen Moody, sanding	32.60	
R. S. Worthing, sanding	98.88	
Lenard Rogerson, sand	14.60	
Ray Oliver, sanding	15.25	
Carl Turner, sanding	38.12	
W. R. Cole, sanding	5.00	
Jesse Rhodes, sanding	1.50	
Henry Light, sanding	2.00	
H. A. Moody, sand stock pile	24.50	
Allen Moody, sand stock pile	18.50	
R. S. Worthing, sand stock pile	61.25	
W .R. Cole, sand stock pile	23.75	
W. L. Grant, snow fence	11.22	
Theadore Wellington, snow fence	4.40	
W. D. Ludwick, snow fence	14.62	
Frank Benner	6.82	
Elwood Cooper	4.62	
John E. Lessard, 1-2 of contract	1,242.00	
State Treasurer, salt, 2 yrs. supply	96.96	
Byron Clark, 1-2 plow	350.00	
C. C. Banks, plowing	398.25	
Alton Overlock, plowing	148.05	
Merle Overlock, helper	5.00	
Donald Rhodes, helper	10.00	
Robert Overlock, helper	3.50	
W. R. Cole, helper	6.50	
W. R. Cole, supplies	.90	
Total expended	$2,693.04	
Appropriated by Town		$1,500.00
Received, State Treasurer		1,193.28
Unexpended	.24	
	$2,693.28	$2,693.28

THIRD CLASS MAINTENANCE

Forest Jewett, foreman	$29.48

Jesse Flanders	22.88	
Arthur Turner	24.50	
W. R. Cole, Truck	63.99	
Merle Overlock, Truck	57.33	
Alton Overlock, Truck	56.17	
Harold Flanders	1.32	
Wilbur Jewett	3.96	
Fred Priest	1.76	
R. E. Cunningham, Truck	44.46	
Arthur Overlock, Hand and Team	16.58	
Frank Callahan	1.54	
Louis Light	1.54	
James Curtis	14.08	
George Leigher	14.08	
Robert Overlock, Truck	37.44	
Jesse Rhodes	15.80	
Fred Morang, gravel	6.00	
Eddie Wellman, gravel	16.08	
Day's Pit, gravel	5.28	
Total Expended	$434.27	
Unexpended balance to next year	10.94	
Unexpended Balance last year		60.21
Appropriated		385.00
	$445.21	$445.21

PATROLMAN'S SALARY AND MAINT. ROUTE NO. 3

Paid State Treas., Snow, Route 3	$253.60	
Paid State Treas., Highway Patrol	633.60	
Appropriation		$800.00
Received from State Treas., Snow Maint.		253.60
Unexpended	166.40	
	$1,053.60	$1,053.60

SPECIAL RESOLVE MAINTENANCE

W. L. Grant	$ 7.92
W. D. Ludwick	8.02
Samuel Norton	1.76

Lloyd Colby	5.28	
R. S. Worthing	15.21	
C. C. Banks	14.04	
Kerwin Rogers	2.64	
Leamon Smith	2.64	
Allen Knowlton	5.16	
Frank Benner	3.52	
Carl Adams	3.52	
Ralph Wing	1.76	
W. L. Grant, gravel	2.00	
Lenard Rogerson, gravel	1.44	
	$74.91	
Appropriated by town		$75.00
Unexpended	.09	
	$75.00	$75.00

SPECIAL RESOLVE CONSTRUCTION

Received from State Highway Com.		$578.27
Walter Grant, foreman	$135.90	
Elson Reed, compressor helper	2.70	
State Highway Compressor	10.13	
Alice Howes, board	1.50	
Alger Parmenter, oil	1.72	
Frank Benner	36.96	
Sherman Cram	21.12	
Bernard Ripley	3.52	
Robert Bonney	58.74	
Sam Norton	55.22	
Fred Hall	3.52	
Percy White	22.88	
Arthur Boynton	3.52	
Raymond Worthing, Truck	120.78	
Irving Hannan, Truck	120.78	
Geo. McLain	3.52	
Total Expended	$602.51	
Overdraft, Supervision, cost, etc.		24.24
	$602.51	$602.51

CUTTING BUSHES—IMPROVED ROADS

Appropriation		$120.00
Walter Grant	$19.36	
Frank Benner	17.38	
Jesse Rhodes	9.36	
Forest Jewett	10.56	
Wilbur Jewett	10.56	
Roland Flanders	10.56	
Leroy Harrington, Jr.	9.02	
Berkley Cunningham	3.52	
Alton Overlock	4.52	
Guy Hannon	8.80	
Arthur Plummer	10.56	
Albert Morang	10.56	
M. S. Towle	17.60	
W. L. Trask	1.76	
Total expended	$144.12	
Overdraft		24.12
	$144.12	$144.12

FRANK S. EMERSON ACCOUNT

Received from Savings Acct.		$196.50
Received from Clark Note		20.00
Reecived from Clothes		2.55
John A. Caswell, M. D.	$ 9.00	
City Drug Store	6.15	
Geo. L. Clements, board and care	61.15	
E. R. Dowe	99.35	
W. H. Sherman, cost of lot	1.00	
Guy Hannan, digging grave	4.00	
Will Trask, digging grave, $4.00, Clothes, $2.50	1.50	
Ida McLain, Balance of Acct. for Marker	36.90	
	$219.05	$219.05

HARRY JORDAN ACCOUNT

Received cash		$ 22.00
Craig-Gesner Memorial	$105.00	
City Drug Store	7.35	
Seth H. Read, M. D.	13.00	
Geo. Clements	4.15	
Total paid to date	$129.50	
Estimated Value of Real and Personal Estate		107.50
	$129.50	$129.50

SUPPORT OF POOR

Charles Gray	
E. R. Rowe	$113.60
Rowell Children	
State Treasurer	340.44
Tramps	
Maude Burkill	11.00
Cost of Frank Roy's family	570.09
Mother's Aid	
Paid—	
State Treasurer, Irma Morin	93.32
State Treasurer, Bernice Cram	145.00
Veteran's Aid	
Paid A. O. Parmenter	20.40
Charles Smith	22.00
Harold Curtis	32.00
Andrew Marshall	5.86
Total expended	$1,353.71

Appropriation	$600.00
Town of Dixmont, Charles Gray	113.60
Town of Union, Frank Roy family	529.11
Town of Skowhegan, Charles Smith	22.00
State Treasurer, Andrew Marshall	5.86
Total credits received	$1,270.57

Due from Town of Rumford on Harold Curtis		32.00
Due from Town of Union on Frank Roy acct.		40.98
Over expended		10.16
	$1,353.71	$1,353.71

TEMPORARY LOANS

Received from Geo. McLain, April 7		$1,000.00
Received from First Nat'l. Bank, May 7		1,000.00
Paid First Nat'l. Bank, July 1	$1,000.00	
Paid Geo. McLain, Dec. 26	1,000.00	

MEMORIAL DAY

Appropriation		$25.00
Paid Treasurer of S. of V., H. A. Moody	$25.00	

STATE TAX

Assessment		$1,757.96
Paid State Treasurer Aug. 1	$1,757.96	

COUNTY TAX

Assessment		$731.61
Paid Fuller C. Wentworth, County Treasurer, July 11	$731.61	

CONTROL BROWN TAIL MOTH

Unexpended balance from 1941		$25.00
No expenditure this year		
Balance carried to 1943		

STAMP PLAN

Stamps in Treasury, shown in 1941 Report	$150.00	

Received from Surplus Commodity Adm. in Augusta, cash	$150.00

OVERLAY AND ABATEMENTS—ALSO SUPPLEMENTARY TAX

Overlay		$645.05
Supplementary tax		247.53
A. M. Boynton		
2% Discount	$153.53	
H. L. Vanwick	6.40	
Community Hall	82.80	
Marshall Shore	34.50	
B. R. Canny	3.00	
Charles Farnham	3.00	
John Haines	3.00	
Leroy Pendexter	6.45	
Warren Towle	3.00	
R. E. Cunningham (Viola Overlock)	13.26	
(H. L. Vanwick)	4.36	
(Waldo Gas & Oil Co.)	9.80	
W. A. Moody, (heirs)	3.30	
(Wm. Lamson)	14.79	
W. Whitaker (Bernice Cram)	62.10	
(E. F. Bridges, heirs)	6.00	
(Wm. Lamson)	9.60	
(W. W. Wood and L. L. Dean)	3.60	
(Nellie Lamson)	66.00	
C. M. Power Co., contract	104.81	
Unexpended balance	299.28	
	$892.58	$892.58

TOTAL RUNNING EXPENSE OF THE TOWN

Excise Tax and Int.	$238.82
School Nursing	35.00
Street Lights	180.00
Town Officers and Misc. Exp.	1,607.79
Roads and Bridges	1,503.37

Snow Removal and Sanding		2,693.04	
Third Class Maintenance		434.27	
Patrolman Salary and Maint., R. 3		887.20	
Special Resolve Maint.		74.91	
Special Resolve Construction		602.51	
Cutting Bushes, Improved Roads		144.12	
Support of Poor		1,353.71	
Schools		8,251.83	
School Repairs, Ins.	$391.09		
1941 Overdraft	192.56		
		198.53	
Memorial Day		25.00	
State Tax		1,757.96	
County Tax		731.61	
Overlay and Abatements		593.30	
Paid on Town Debt		2,750.00	
Total Expenditures			$24,062.97
Paid Cemetery Trust		$ 3.50	
Paid Temporary Loans, Geo. McLain 1st National Bank		2,000.00	
Paid Town Property, transferred from A. M. Boynton taxes		74.19	
R. E. Cunningham taxes		272.55	
W. Whitaker taxes		118.52	
Paid Lien Acct., transferred from 1941, A. M. Boynton taxes		1,138.76	
Paid on Frank Emerson		219.05	
Paid on Harry Jordon		129.50	
			$3,956.07
Total Warrants drawn on treasurer			$28,019.04

SUMMARY OF ACCOUNTS

	Over-drawn	Unex-pended
Excise Tax and Interest		$158.29

Town Officers and Misc. Exp.	$91.49	
Roads and Bridges	3.37	
Snow Removal and Sanding		.24
State Aid to Town Debt		799.50
Patolmans' Salary and Maint. Route No. 3		166.40
Special Resolve Maint.		.09
Special Resolve Construction	24.24	
Cutting Bushes	24.12	
Support of Poor	10.16	
Overlay and Abatements		299.28
	153.38	
Unexpended Bal. to Surplus Acct.	1,270.42	
	$1,423.80	$1,423.80

NET SURPLUS

Net Surplus, February 5, 1942	$1,810.48
Unexpended Balance from Summary	1,270.42
Net Surplus, February 5, 1943	$3,080.90

FINANCIAL SHEET

Assets

Cash in Treasury, Feb. 5, 1943	$1,220.89
Due on back taxes before 1937	87.68
Due on 1937 taxes	76.56
Due on 1938 taxes	318.86
Due on 1939 taxes	741.15
Due on 1940 taxes	74.12
Due on 1941 taxes	86.45
Due on 1942 taxes	1,144.64
Due on 1941 liens	839.87
Town Property	645.46
Due from Town of Union, F. Foy acct.	40.98
Due from Town of Rumford, H. Curtis acct.	32.00
Harry Jordan, Real and Personal Estate, est. val.	107.50
Cemetery Trusts in Bank and Government Bonds	640.00
Cemetery Trusts Interest in Bank	101.10

School Repairs and Insurance, Overdraft	91.09
Tota Assets	$6,248.35

LIABILITIES

Elizabeth Trask, note, July 11, 1938	$750.00
A. J. Skidmore, note, Feb. 13, 1943	1,000.00
Cemetery Trusts in Bonds and Bank	640.00
Cemetery Interest in Bank	101.10
Third Class Maint., Unexpended Bal.	10.94
Schools, Unexpended, School Acct., 240.21 Agriculture 400.00	640.21
Control Brown Tail Moth, unexpended bal.	25.20
Net Surplus Feb. 5, 1943	3,080.90
	$6,248.35

Respectfully Submitted,
W. R. COLE
C. M. HOWES
Selectmen of Liberty

ANNUAL REPORT OF J. F. BURKILL, TREASURER

Balance on hand February 10, 1942	$1,394.51
Received from Town of Dixmont, Charles Gray	138.10
Received from Town of Skowhegan, Charles Smith	22.00
Received from Frank Emerson Estate	219.05
Received from Harry Jordan Estate	22.00
Received from Belfast Motor Ex. rebate	.33
Received from Caldwell Sweet & Co., rebate, vaxine	2.60
Received from J. F. Burkill, Treas. of Food Stamp Plan	150.00
Received from Lolie Powell, fire pump	10.00
Received from C. M. Howes, fire pump	10.00
Received from Raymond Ripley, fire pump	10.00
Received from R. M. Trask, fire pump	10.00
Received from C. S. Knowlton, fire pump	10.00
Received from George McLain, temp. loan	1,000.00

Received from First Nat'l Bank, temp. loan	1,000.00
Received from Cemetery Fund, A. D. Mathews' Lot	3.50
Received from Town of Windsor, tuition	56.00
Received from Town of Searsmont, tuition	420.00
Received from Town of Washington, tuition	42.75
Received from Town of Montville, tuition	985.26
Received from Town of Palermo, tuition	70.00
Received from Jane Mathieson, tuition	27.00
Received from Town of Montville, rebate vaxine	3.20
Received from State of Maine, plowing snow	1,446.88
Received from State of Maine, bank stock	27.49
Received from State of Maine, dog tax refund	81.34
Received from State of Maine, R. R. & Tel. Tax	15.36
Received from State of Maine, special resolve	578.27
Received from State of Maine, State School Fund	1,120.50
Received from State of Maine, Equalization School Fund	2,106.00
Received from State of Maine, Kerwin Rogers	4.00
Received from State of Maine, A. F. Marshall	5.86
Received from Town of Union, Frank Roy Family	529.11
Received from Carol C. Banks, Excise Tax	397.11
Received from R. E. Cunningham, Back Taxes	540.36
Received from Willard Whitaker, Back Taxes	482.32
Received from A. M. Boynton, Taxes 1942	13,902.01
Received from A. M. Boynton, Taxes 1941	1,745.19
Received from A. M. Boynton, Taxes 1940	8.10
Received from Cost of Liens	35.98
Received from Cost of Liens, 1940	308.86
Received from Cost of Liens, 1941	298.89
Total Receipts	$29,239.93
Total Warrants Paid Out	28,019.04
Balance on hand February 5, 1943	$1,220.89

Respectfully Submitted,

J. F. BURKILL, Treasurer

Superintendent's Report

Financial Statement

Resources

Balance on hand	$ 19.53	
Raised by town	3,600.00	
State school fund	1,120.50	
Equalization	2,106.00	
Interest on school fund	45.00	
Tuition: Montville, secondary	917.76	
elementary	67.50	
Searsmont, to Jan. 1943	420.00	
Windsor, to June 1942	56.00	
Palermo, to Jan. 1943	70.00	
Washington, elementary	42.75	
Jane Mathieson	27.00	
Total		$8,492.04

Liabilities

Elementary teachers	$2,312.75	
Elementary tuition	27.00	
Secondary teachers	2,968.69	
Janitors	504.00	
Conv eyance	1,303.00	
Fuel	297.50	
Textbooks and supplies	838.89	
Total		$8,251.83
Balance on hand Feb. 1, 1943		$240.21

Proposed Budget

Elementary teachers (3 at $20)	$2,160.00
Music	250.00
Secondary teachers	3,300.00
Janitor service	600.00
Conveyance	1,260.00

Fuel	400.00	
Textbooks and supplies	800.00	
Total		$8,770.00

Resources

State school fund	$1,100.00	
Equalization	2,418.00	
Interest	45.00	
Tuition	1,400.00	
Total		$4,963.00
To be raised by town		$3,800.00

Agriculture

Raised by town		$400.00
Unexpended		$400.00

I recommend that the $400.00 be held in the treasury for post war agriculture.

Repair and Insurance

Raised by town	$300.00	
		$300.00
Overdraft Feb. 1, 1942	$192.56	
Insurance	162.00	
Repair orders	36.53	
		$391.09
Overdraft Feb. 1,1943		91.09

I recommend an appropriation of $300.00

I wish to make this report as brief as possible, yet present the essential items about which you should be informed.

There has been a continued decrease in our elementary school enrollment from ninety-five to only sixty at the present time. With this decrease it seems quite unwise to maintain four elementary teaching positions. It was due to this decrease, and the difficulty of obtaining teachers that we felt it wise to close the Sherman Corner School for this year. The state law gives the school committee the right to close a school for one year, and for it to remain

closed for a longer period it must be closed by a vote of the town, therefore, I am asking the voters of Liberty to close the Sherman Corner School. I know you can see the many advantages and comforts of the Walker School and will want our schools to be maintained as they have been this year.

With the decrease in elementary pupils and a decrease in Liberty's proportion of high school pupils there will be a decrease in state school funds. There will be a bill in legislature asking for increased state support. If you are interested in this benefit for your town, contact your representative.

There is an extreme shortage of teachers in Maine, of which, you are all aware. The only way we can maintain our schools is to make our teaching positions more attractive. When a high school graduate can leave school and during his first year earn from twenty-five to fifty dollars a week, why should young men and women remain in the teaching profession for less than twenty dollars a week? Maine educators are interested in procuring a minimum salary scale of twenty dollars a week for all teachers. I wish we might accept that minimum now before our teachers go into industry or accept teaching positions in other towns.

We were exceedingly fortunate in obtaining the services of Mr. Mathieson and also of Mrs. Powell. Both of these teachers have made sacrifices to help in the emergency, and I don't know what we would have done for teachers had not local teachers been available.

Soon we will have to conform to certain O D T regulations which we should all understand. Due to the shortage of new rubber it is necessary to curtail conveyance. When these regulations go into effect, it will be necessary for all children to walk out on side roads to meet the bus and no bus will be allowed to make a trip to pick up children who live within two miles of a school. I hope all of those inconvenienced will cooperate as it is either this or closing of schools.

I wish to take this opportunity to express my appreciation to the Farm Bureau and to all those who have assist-

ed with the hot lunch program. It is surely one of the finest things that parents can do. The results of such a program are not only observed in the health and happiness of the children at the present time, but it will be observed in the physical fitness of the boys and girls in years to come. Plans are being made to curtail surplus commodities, but the government is planning to make money available to purchase local supplies to continue the project.

Some of you are familiar with the term "Victory Corps". This is a school project of national scope to aid in preparing youth to be of greatest value in the prosecution of the war. Its organization includes a strenuous physical education program, the pursuit of subject matter which will aid in the war effort, and some civic service as; participation in a scrap drive, bond and stamp sale, post observation, etc. Our High School is trying to do these things.

We are now offering a course in typing which will be of considerable benefit to the students whether they continue in school or whether they go to work. Music is progressing well and we are now anticipating a school orchestra. I would also like to include in this paragraph an invitation to all parents and citizens to make use of the High School Library. You may send for books by the school children or call for them yourself. Our student librarian is on duty each day immediately at the close of school.

Respectfully submitted,

MERLE S. JONES

Vital Statistics

1942-1943

BIRTHS

July 16 1941 Gleason Blake and Wife, a Daughter, Ruth Mabel.

May 17, 1941 Maurice Collins and Wife, a Boy, Donald.

Aug. 30, 1941 Howard Sherman and Wife, a Boy, Ronald Howard.

Oct. 6 1941 John B. Bonney and Wife, a Boy, Eugene Herbert.

Feb. 7 1942 Harold L. Curtis and Wife, a Boy, Earl Thomas.

Mar. 21 1942 Alger Parmenter and Wife, a Daughter, Judith Marie.

Aug. 16, 1942 Elden Ripley and Wife, a Boy, Royce Arthur.

Sept. 8, 1942 Vernon Bagley and Wife, a Boy, Richard Stewart.

Sept. 21, 1942 F. Clare Wright and Wife, a Boy, Baby Boy Wright.

DEATHS

1492		Y.	M.	D.
Jan. 1	Keith Glen Hannan	6	5	28
Feb. 4	Carrie Harrison Black	53	1	2
Jan. 25	Charles Sumner Leeman	80	4	0
Feb. 12	Eunice E. Quigg	88	3	9

Mar. 11	Elnora Harriman	94	0	15
Mar. 29	Lucy May Tenney		4	27
Apr. 18	Leroy A. Gilman	55		
June 6	WilliamHay	81	10	2
June 11	Sanford S. Kaler	64	3	13
June 16	Ruth K. Linscott	18	10	17
July 31	Loraine Erlene Cram	0	0	0
Sept. 21	Baby Boy Wright	0	0	0
Sept. 29	Frank Emerson	77	0	28
Sept. 5	Francis Roy Young			1
Oct. 16	Oren Eugene Benner	78		22
Oct. 24	Harry L. Jordan	64	10	17
Nov. 11	Lewis E. Hawkes	89		1
Nov. 24	Fred Provest	78	7	24
Dec. 11	Charles A. Gilman	83	3	4
Dec. 24	Harriet Davis	83	3	22
Dec. 28	Ross E. Cunningham	47	6	20
1943				
Jan. 12	Rose M. Boynton	80	3	8

MARRIAGES

June 23, 1942 — Hazen B. Hannon of Liberty and Phylis Hamlin of Unity.

July 4, 1942 — Charles R. Howes of Liberty and Esther McLain of Appleton.

Sept. 5, 1942 — Edwin C. Bachelor of Liberty and Betha Nellie Robinson of Camden.

Sept. 25, 1942	Walter R. Ludwick of Liberty and Arlene Wade of Camden.
Oct. 31, 1942	Ralph Albert Wing of Liberty and Ethel Irene Albright of Liberty.

Respectfully Submitted,

J. P. SANFORD, Town Clerk

CEMETERY TRUSTS

	Original Deposit	Gov. Bond	Int. Earned	Paid Out	Bal.
Bradstreet Lot	$50.00				20.48
Brown, B. F.	100.00	100.00	1.91		18.83
Hamilton, E.	100.00	100.00	1.91		18.83
Mathews, A. D.	100.00	100.00	1.87	3.50	11.78
Davis, Louisa	100.00	100.00	1.87		14.87
Cargill, G. H.	15.00		.16		2.52
Glidden, Olive	25.00		.28		4.25
Benner, Rhoda	50.00		.53		4.30
Johnson, Moses	100.00	100.00	.52		5.24

Annual Report

of the

Municipal Officers

of the

TOWN OF LIBERTY

For the Municipal Year 1943

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TOWN OF LIBERTY

For the Municipal Year 1943

HUTCHINS BROTHERS

Thorndike, Maine

Printers

TOWN OFFICERS

Selectmen, Assessors and Overseers of Poor
W. R. Cole (Chairman) Roy M. Trask C. M. Howes

Treasurer, J. F. Burkill

Tax Collector, A. M. Boynton

Constables
A. M. Boynton W. D. Ludwick

Excise Tax Collector, C. C. Banks

Town Clerk, J. P. Sanford

Road Commissioners
W. L. Grant Forrest Jewett Will Trask

School Committee
Raymond Hannon C. C. Banks A. M. Boynton

Superintendent of Schools
Merle S. Jones

Village Fire Wardens
C. C. Banks J. F. Burkill (Emergency)

Special Fire Warden for Defense. South Liberty
Merle Overlock

Special Fire Warden for Defense. Sherman's Corner
Maurice Scates

Special Fire Warden for Defense. East Liberty
Leroy F. Howes

Special Fire Warden for Defense. McFarland's Corner
Stillman White

Telephone, Willis Ladd
Street Lights, P. L. Knowlton

TOWN WARRANT

Annual Meeting March 6, 1944

State of Maine County of Waldo, S. S

To A. M. Boynton, a Constable of the Town of Liberty, in the County of Waldo and State of Maine, Greeting.

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the said Town of Liberty, qualified by law to vote in town affairs, to assemble in Community Hall in said town on the sixth day of March A. D., 1944 at ten o'clock in the forenoon, to act on the following articles, to wit:

Art. 1 To Choose a moderator to preside at said meeting.

Art. 2 To choose a clerk for the ensuing year.

Art. 3 To hear and act on the reports of town officers.

Art. 4 To elect a board of Selectmen for the ensuing year.

Art. 5 To elect a board of assessors for the ensuing year.

Art. 6 To elect overseers of the poor for the ensuing year.

Art. 7 To elect a member of the Superintending School Committee for a term of three years.

Art. 8 To fix compensation and elect a collector of taxes for the ensuing year.

Art. 9 To fix compensation and elect a town treasurer for the ensuing year.

Art. 10 To elect a collector of excise tax for the ensuing year.

Art. 11 To elect one or more constables for the ensuing year.

Art. 12 To elect one or more road commissioners for the ensuing year.

Art. 13 To elect all other necessary town officers.

Art. 14 To see what sum of money the town will vote to raise and appropriate for each of the following purposes:

(a) Town officers and miscellaneous expenses

(b) Support of poor. ($100.00)

(c) Aid to dependent children ($550.00)

(d) Roads and bridges including commissioners' salaries and 50-50

(e) Street lights.

(f) Patrolman's salary and maintenance of route 3.

(g) Maintenance of Special Resolve Road. ($75.00)

(h) Cutting bushes on improved road. ($150.00)

(i) Maintenance, third class road. ($385.00)

(j) Snow removal and sanding.

(k) Common schools.

(l) High school.

(m) School books and supplies.

(n) School repairs and insurance on school buildings.

(o) Memorial day.

Art. 15 To see what sum the town will raise and appropriate for State Aid Road Construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Section 19, Chapter 28, Revised Statutes of 1930 or under the provisions of Chapter 213 Public Laws of 1941

(This sum, if not matched by the state shall be applied to post war funds.)

Art. 16 To see if the town will vote to instruct the selectmen to take 75% of all orders until taxes are paid.

Art. 17 To see if the town will raise and appropriate $35.00 for Public Health Nursing in Liberty, said sum to be expended by the State Bureau of Health for local service.

Art. 18 To see if the town will vote to raise and appropriate the sum of $200.00 to cooperate with the Maine Forest Service, and the Federal Government in the control of white pine blister rust within the confines of the town.

Art. 19 To see whether or not the town will vote to raise and appropriate the sum of twenty five dollars ($25.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of chapter 5, Sec. 82 of the Revised Statutes of Maine.

Art. 20 To see if the town will vote to abate the tax on Community Hall, provided the town has use of hall rent free for town purposes.

Art. 21 To see if the town will vote to abate the tax on the Marshall Shore property owned by Catherine Walker Heirs if used for public picnic grounds.

Art. 22 To see if the town will vote to allow taxpayers 2% discount on taxes (except single polls) paid on or before July 10 of current year.

Art. 23 To see if the town will vote to authorize the selectmen to sell and dispose of any tax titles or other property held by the town, on such terms as they deem advisable, and to execute and deliver quit-claim deeds for same. The Selectmen to post three notices, one at Sher-

man's Corner, Harriman's Store; one at South Liberty, Cole's Store and one at Post Office at least 7 days before sale.

Art. 24 To see if the town will vote to authorize the select men to procure a temporary loan or loans not exceeding a total amount of ($4,000.00) and to execute and deliver in the name of the town its note or notes therefor, said loan or loans to be paid during the municipal year out of money raised by taxes during such current year.

Art. 25 To see if the town will vote to continue to pay State wages for all employees, teams and equipment.

Art. 26 To see if the town will vote to continue the Sherman's Corner school.

Art. 27 To see if the town will vote to open the primary school in the Walker building.

Art. 28 To see if the town will vote to discontinue the road from Mrs. Jennie Davis drive way to the Everson Howes place (so called)

Art. 29 To see what action the town will take in regard to raising money for post war work, if so, how much?

Hereof fail not, and have you there and then this warrant with your doings thereon.

The Selectmen hereby give notice that they will be in session, for the purpose of revising and correcting the list of voters, at the town office at nine o'clock in the forenoon on the day of said meeting.

Given under our hands this 4th day of February A. D., 1944.

W. R. COLE
ROY M. TRASK
C. M. HOWES
Selectmen of Liberty

February 19, 1943

To the Inhabitants of the Town of Liberty:

In accordance with the request ofyour municipal officers, this department, represented by C. G. Hawes, has completed an examination of the accounts of your town officials for the municipal year ended February 5, 1943.

In our opinion, based on such examination, the accompaning exhibits and schedules fairly represent the financial condition of your municipality as of February 5, 1943 and the results of its operations for the period then ended.

The data obtained by us is summarized in the following:

Comments

Exhibit A Balance Sheet
B Cash Receipts and Disbursements
C 1942 Valuation and Commitment
D Statement of Departmental Operations
E Analysis of Change in Net Surplus

Schedule 1 Reconciliation of Treasurer's Cash Balance
2 Uncollected Taxes
3 1941 Tax Liens
4 Tax Acquired Property
5 Accounts Receivable
6 Cemetery Trust Funds
7 Notes Payable
8 Excise Tax Collections

Respectfully submitted
STATE DEPARTMENT OF AUDIT
Harold E. Crawford
Municipal Auditor

COMMENTS

CASH

All receipts as recorded were found to have been properly accounted for and deposited in the bank frequently. The detail is shown on Exhibit B.

Expenditures were made by check as summarized on

Exhibits B and D.

The cash balance reconciled with the bank statement at the close of the municipal year as per detail on Schedule 1.

TAX ACCOUNTS

The 1942 tax commitment was added and found to agree with the records of the Assessors. The total commitment was accounted for by cash and authorized abatements or was still unpaid as shown by schedule 2.

According to the records, payments received and abatements made on prior years' taxes appeared to have been credited against the proper balances. Those still remaining unpaid are also shown on Schedule 2.

The excise taxes were checked from the triplicate copies of the receipts and the amounts specified had been deposited with the Treasurer as shown by Exhibit B. The receipts and disposition of same are shown on Schedule 8.

All payments received on tax liens were found to have been applied against the proper items and the 1941 liens remaining unpaid were checked and are listed on Schedule 3. The 1940 liens have been transferred to Tax Acquired Property.

TRUST FUNDS

Due to the trust fund investments being held by the First National Bank of Belfast, verification of same was made by mail.

DEPARTMENTAL OPERATIONS

Exhibit D presents in detail the results of operations from the amounts as appropriated by the town.

GENERAL

In checking the dog licenses issued, it was found that the Town Clerk had collected a total of $64.70 and paid same to the State Treasurer.

A test check was made of paid bills and as far as our examination went, all appeared to be proper charges.

With the exception of cash and trust funds, no external verication was made of your asset or liability accounts.

Complete report of audit may be seen at town office.

Assessors' Report

For the year ending Feb. 4, 1944

Real Estate (resident)	$121,980.00	
Real Estate (non resident)	57,090.00	
Total Real Estate		$179,070.00
Personal Estate (resident)	$28,850.00	
Personal Estate (non resident)	3,540.00	
Total Personal Estate		$32,390.00
Grand Total		$211,460.00
Total value af land	$82,990.00	
Total value of buildings	96,080.00	

Rate of taxation .069
No. of polls taxed 114
No. of polls not taxed 14

	No.	Av. Value
Horses	51	$71.57
Cows	178	50.62
Oxen	12	92.50
3 year olds	35	45.86
2 year olds	71	34.72
Exempt poultry	1,865	1.00
Taxable poultry	2,550	1.00
Exempt swine	32	19.00
Exempt sheep	41	5.00
Exempt yearlings	84	19.34
Taxable colts, 3-4 years old	1	50.00

AMOUNTS RAISED AT MARCH MEETING

Town officers and misc.	$1,300.00
Support of poor	100.00
Aid, dependent children	750.00
Roads and bridges	1,500.00

Street lights	180.00
Patrolman's salary	800.00
Maintenance of special resolve road	75.00
Cutting bushes	140.00
Maintenance, third class	385.00
Snow removal	1,400.00
Schools	4,000.00
Schools, repairs and insurance	300.00
Memorial day	25.00
State aid road	799.50
Prescott Hill	200.00
Public health and nursing	35.00
School fund	45.00
County tax	726.35
State tax	1,755.55
Overlay	416.34
	$14,932.74
Supplementary tax	211.20
Committed to A. M. Boynton	$15,143.94

W. R. COLE
ROY M. TRASK
C. M. HOWES
Assessors of Liberty

ACCOUNTS RECEIVABL$
As Shown in 1942 Town Report

Due from Union, F. Roy	$40.98	
1943, Feb. 8 rec'd from Union		$40.98
Due from Town of Rumford, H. Curtis	$32.00	
Rec'd from Town of Rumford		$32.00
Due, Harry Jordan (deceased)	$107.50	
Rec'd, C. M. Howes, adm.		$107.50

SCHOOL NURSING

Appropriation		$35.00
Paid state treasurer	$35.00	

NOTES PAYABLE

Note, Elizabeth Trask	$ 750.00	
Note, A. J. Skidmore	1,000.00	
1944, Jan. 29, paid Elizabeth Trask		$ 750.00

1944, Jan. 29, paid A. J. Skidmore			$1,000.00

STREET LIGHTS

Appropriation		$180.00	
Paid C. M. P. Co.			$180.00

EXCISE TAX AND INTEREST

Received of C. C. Banks, excise collector			$411.32
First National Bank, ck. acct. charge		$ 4.19	
Elizabeth Trask, int. 1 yr.		30.00	
A. J. Skidmore, int. 1 yr.		40.00	
Ralph Light, int. 1 yr		10.00	
Geo. McLain, int. 4 mos.		13.33	
C. C. Banks, excise coll. charge		20.85	
Ralph Light, Int. 2 mos., tractor		18.66	
		$136.97	
Unexpended bal. to summary		274.35	
		$411.32	$411.32

TOWN PROPERTY

Bailey, Lillian, 1941 lien			$ 13.80
Chamberlain, Eliza		$ 69.33	
Chamberlain, Eliza, 1941 lien		8.62	77.95
Cayford, Chas.		128.85	
Cayford, Chas., 1941 lien		13.80	
		$142.65	
Sold to Arthur Plummer 1 piece		25.00	
			$117.65
Fuller, Ellen P.		$23.90	
Sold to Everett S. Hatch for	$43.10		
	23.90		
Gain to surplus account	$19.20		
Davis, Harland, 1941 lien		$31.05	
Paid on acct. by E. N. Davis Feb. 3, 1944		20.00	
			$11.05

Hussey, Earl			$16.13
Hannan, E. S.	$95.70		
Hannan, E. S., 1941 lien	$25.87		
	$121.57	$121.57	
Sold to Lyman Boynton 1 piece	$50.00		
To Maurice Towle 1 piece	25.00		
Net loss to surplus	46.57	$121.57	
James Otis		$6.85	
Sold to Jolie Powell for	$26.55		
	6.85		
Gain to surplus acct.	$19.70		
Moody, W. A., Heirs of		$219.90	
Moody, W. A., Heirs of 1941 lien		72.45	$292.35
Bridges, Edward		$57.60	
Sold to Clyde Mosher for		57.60	
Meservie, Belle, Heirs of		$27.20	
Sold to Arthur Ritchie for	$22.40		
Net Loss to surplus	4.80	$27.20	
Perkins Herbert, transferred from the following taxes, 1934-36-37-39-40-41-42-43			$238.01
Paul, Leroy, 1941 lien			$17.25
Rice, Fred, 1941 lien			$13.80
			$797.99

TAX LIENS, 1941

Alice Sanford, 5	$227.80	
Paid by Alice Sanford		$227.80
Frank Wyman	14.50	
Paid by Frank Wyman		14.50

L. L. & Mary Gilman	67.35	
Paid by Mary Gilman		67.35
Otis Jones	3.45	
Paid by Lolia Powell		3.45
Willis Ladd	55.20	
Paid by Willis Ladd		55.20
Belle Meservie (heirs)	27.60	
Paid by Arthur Ritchie		27.60
Allen Moody	24.81	
		24.81
Maurice Boynton	55.20	
Paid by Maurice Boynton		20.70
Paid by Ivan Davis		34.50
Edward Bridges	13.80	
Edward Bridges		13.80
E. N. Davis	30.76	
Paid by E. N. Davis		30.76
Ivan Davis	39.27	
Paid by Ivan Davis		39.27
John Bonney	62.10	
Paid by John Bonney		62.10
Lottie Choate	5.17	
Paid by Lottie Choate		5.17
Robert Esancy	5.87	
Paid by Robert Esancy		5.87
Ellen P. Fuller	6.90	
Paid by Everett S. Hatch		6.90
Bruce Condon	3.45	
Paid by Bruce Condon		3.45
Total received	$643.23	$643.23

The following unpaid liens transferred to town property account Jan. 31, 1944.

W. A. Moody, heirs of	$72.45
E. S. Hannon	25.87
Lillian Bailey	13.80
Chas. Cayford	13.80
Harland Davis	31.05

Leroy Paul	17.25	
Fred Rice	13.80	
Eliza Chamberlain	8.62	

TAX LIENS, 1942

John Bonney	$62.10	
Paid by John Bonney		$62.10
Lottia Choate	5.18	
Paid by Lottia Choate		5.18
W. H. T. Demerrett	24.15	
Paid by W. H. T. Demerrett		24.15
L. L. & Mary Gilman	65.55	
Paid by Mary Gilman		65.55
Charles Pelton	13.80	
Paid by Charles Pelton		13.80
Alice Sanford, 5	224.25	
Paid by Alice Sanford, 5		224.25
Frank Wyman	34.50	
Paid by Frank Wyman		10.00
Paid by Beatrice Sanford		24.50
Claude Wing	3.45	
Paid by Claude Wing		3.45
Maurice Boynton, 3	69.00	
Paid by Maurice Boynton		3.43
James Curtis	3.45	
Franklin Adams	8.62	
Robert Esancy, 2	5.86	
Paid by Robert Esancy		5.86
Edward Hannon	8.63	
Allen Moody	37.07	
Leroy Paul	17.25	
W. A. Moody, heirs of	72.45	
Ella Rowe, heirs of	20.70	
Balance due on liens		233.74
	$676.01	$676.01

Payments on tax liens must be paid to Town Treasurer. All liens become town property if not paid within 18 months from date of record.

UNCOLLECTED TAXES

A. M. Boynton, Collector

	1940	1941	1942	1943
Adams, Elwin				$82.46
Boynton, Maurice				69.00
Bonney, John				62.10
Blanchard, John				21.98
Cates, C. S.				11.68
Cates, J. S. Heirs of				69.69
Cooper, Elwood				3.00
Cram, Herbert				22.95
Curtis, James L. Sr.				28.64
Curtis, James L. Jr.				3.45
Curtis, Harold			$3.00	
Davis, Ivan				39.00
Davis, Elmer	$3.06	$10.70		
Lamson, W. S.				13.80
Ludwick, Clarence		6.63		
Oliver, Ray				3.00
Overlock, Viola				2.42
Powell, Stanley				41.64
Ryan, Edwin				3.10
Ryan, H. E., heirs of				27.60
Rogerson, James		1.48	3.00	3.00
Rogerson, Leonard				51.12
Rhodes, Fernald				15.06
Rowe, Ella, devisees				20.70
Stevens, Virgil				3.00
Skidmore, N. W.				107.19
Sheehan, Joyce		10.35		10.35
Sheehan, George	13.60	3.45		
Sukeforth, Frank				3.00
	$16.66	$32.61	$6.00	$718.93

Non-Resident

Adams, Franklin				8.63
Bax Box Co.			2.07	2.07
Crosby, Philip				29.33
Eaton, Stanley				8.62

	1940	1941	1942	1943
Gurner, Herbert				25.87
Hotham, Chas., heirs of				17.25
Hager, H. C.				13.80
Hannon, Edward				6.90
Marriner, Christine				27.60
Mosher, Clyde				13.80
Pelton, Chas.				13.80
Paul, Leroy				17.25
Thurston, Perley				1.73
Wood, W. W. & J. L. Dean, heirs of				4.14
Dean, J. L. heirs of				3.45
Wheeler, E. G.				41.40
Wentworth, Fuller C.				62.10
Total uncollected	$16.66	$32.61	$8.07	$297.74
				718.93
				$1,016.67

UNPAID TAXES

R. E. Cunningham Commitments

	1938	1939
Boynton, Maurice	$26.43	$71.68
Davis, Elmer		3.06
Ludwick, Clarence		2.46
Adams, Franklin		6.80
DeMerritt, W. H. T.		27.20
Martin, E. C.	37.40	27.20
Sheehan, George	8.10	5.10
	$71.93	$143.50

TOWN OFFICERS' AND MISC. EXPENSE

Hutchins Brothers, reports	$ 64.30
Hutchins Brothers, supplies	10.10
State Treasurer, audit	33.67
Liberty Tel. Co.	22.85
Merle S. Jones, salary	279.48
Merle S. Jones, moderator	3.50

Merle S. Jones, office expense	15.00	
Marks Printing House	10.16	
E. Ashley Walter, Jr., A. M. B. bond	12.00	
Town of Detroit, tax	1.01	
A. M. Boynton, registering 24 deeds	12.00	
A. M. Boynton, school com.	5.00	
A. M. Boynton, 24 liens	24.00	
A. M. Boynton, salary	284.80	
A. M. Boynton, constable	15.00	
W. R. Cole, salary	134.55	
W. R. Cole, car, tel. etc.	44.35	
W. R. Cole, sealer	10.00	
Roy M. Trask, salary	94.20	
Roy M. Trask, use of car, tel. etc.	10.55	
Roy M. Trask, cash paid for deed, Sherman's Corner school property	1.75	
C. M. Howes, salary	78.00	
C. M. Howes, cemetery lot	1.50	
Hillard Buzzell, Perkins' case	103.31	
Belle Knowlton, Dr.'s rent	42.00	
Maine Municipal Asso., 2 year	30.00	
Raymond Hannan, school com.	5.00	
J. F. Burkill, salary	125.00	
J. F. Burkill, postage	7.68	
Dr. Eugene Stevens, M. D.	5.00	
Dr. S. C. Pattee, M. D.	5.00	
Republican Journal, Perkins' case	19.26	
National Used Car	7.00	
Registry of Deeds, Perkins	3.55	
Clyde Bachelor	5.00	
C. C.Banks, supplies	6.00	
C. C. Banks, school com.	6.00	
J. P. Sanford, clerk	14.83	
Total expended	$1,552.40	
Appropriated		$1,300.00
Bruce Condon, lien		$ 1.50
John Bonney, 2 liens		3.00

Edward Bridges, 2 liens		3.00
Old Coins		1.05
Frank Wyman, lien		3.00
Alice Sanford, lien		15.00
W. H. F. Demmeritt, lien		1.50
Robert Esancy, 2 liens		3.00
Claude Wing, lien		1.50
State of Maine Bank Stock		26.23
Chas. Pelton, lien		1.50
Willis Ladd, lien		1.50
W. H. Wellman, bags		2.50
Allen Moody, lien		1.50
Lottie Choate, lien		3.00
State of Maine, dog refund		31.74
State of Maine, R. R. & Tel. Tax		12.44
E. N. Davis, lien		1.50
Ivan Davis, 2 liens		3.00
L. L. & Mary Gilman, lien		3.50
Maurice Boynton, lien		1.50
Robert Esancy, 2 liens		3.00
Total Credits		$1,425.46
Overdraft		126.94
	$1,552.40	$1,552.40

The above overdraft is due mostly to the settlement of the Herbert Perkins' property.

ROADS AND BRIDGES
on Forest Jewett

Allotted from Appropriation		500.00
Forest Jewett, hand	$54.78	
Jesse Flanders, hand	20.38	
Frank Callihan, hand	28.63	
Everett Overlock, hand	12.38	
Arthur Overlock, team and hand	44.98	
Arthur Overlock, plank	23.12	
Merle Overlock, truck	44.85	
Robert Overlock, truck	39.65	

Alton Overlock, truck	43.70	
W. R. Cole, truck	46.73	
W. R. Cole, nails	.84	
Berkley Cunningham, truck	20.10	
Edson Wellman, gravel	19.06	
Wilbur Jewett, hand	23.45	
Leslie Curtis, hand	12.80	
Arthur Turner, team and hand	28.20	
Clyde Millay, hand	18.15	
Fred Morang, gravel	1.20	
Geo. Leigher, hand	8.80	
Jesse Rhodes, hand	6.50	
		$498.30
Unexpended		1.70
	$500.00	$500.00

by Will Trask

Allotted from Appropriation		$650.00
50-50		50.00
W. L. Trask	$71.55	
Herman Boynton	14.50	
John Blanchard	40.00	
Maurice Towle	48.20	
Melvin Chadwick	28.00	
Guy Hannon	24.80	
Claborn Cates	13.75	
Leon Boynton	4.00	
Roy Trask	4.40	
Forest Tibbetts, truck	79.00	
Raymond Ripley, truck	6.60	
Irvin Hannon	98.75	
Percy Knowlton, gravel	10.65	
Fred Morang, gravel	11.80	
Ralph Light, plank	64.00	
Meda Harriman, nails	1.86	
Total expended	$521.86	
Unexpended	178.14	
	$700.00	$700.00

by W. L. Grant

Allotted from Appropriation		$300.00
W. L. Grant, hand	$50.25	
Theodore Wellington, hand	2.50	
Frank Benner, hand	9.45	
Carl Adams, hand	4.00	
Percy White, hand	21.75	
Clarence Ludwick, hand	4.00	
E. W. Davis, hand	3.00	
Ray Davis, hand	2.50	
Sam Norton, hand	3.85	
Norman Walker, hand	13.75	
Raymond Worthing, truck	32.77	
I. C. Hannon, truck	52.90	
Berkley Cunningham, truck	10.00	
Forest Tibbetts, truck	16.00	
C. C. Banks, truck	1.95	
Mrs. W. D. Ludwick, team	16.00	
A. H. Norton, gravel	9.12	
	$253.79	
Unexpended	46.21	
	$300.00	$300.00

SUMMARY OF ROADS AND BRIDGES

Appropriation including 50-50		$1,500.00
Expended by Forest Jewett	$498.30	
Expended by Will Trask	521.86	
Expended by Walter Grant	253.79	
	$1,273.95	
Unexpended to Summary	226.05	
	$1,500.00	$1,500.00

PRESCOTT HILL

Appropriation		$200.00
Unable to get help, carried forward to 1944	$200.00	

THIRD CLASS MAINTENANCE

Unexpended Bal. 1942		$ 10.94
Appropriated		385.00
Everett Overlock	9.00	
Forest Jewett, foreman	36.40	
Wilbur Jewett	4.00	
Arthur Overlock	31.60	
Arthur Turner	18.40	
W. R. Cole	67.83	
Clyde Millay	15.40	
Merle Overlock	67.60	
Jesse Rhodes	10.40	
Eddie Wellman	12.00	
Fred Morang	3.60	
Frank Callihan	13.20	
Leslie Curtis	13.20	
Alton Overlock	31.20	
Robert Overlock	31.20	
	$365.03	
Unexpended to 1944	30.91	
	$395.94	$395.94

PATROLMAN'S SALARY AND MAINT. RT. NO. 3

Paid State Treas. snow Rt. 3	$253.60	
State Treas, highway patrol	633.60	
Appropriation		800.00
Rec'd from State Treasurer, snow		253.60
Unexpended to Summary	166.40	
	$1,053.60	$1,053.60

SPECIAL RESOLVE MAINTENANCE

Paid Walter Grant	$10.70
Frank Benner	4.80
Wallie Grant, gravel	4.50
Norman Walker	7.70
Percy White	7.70

I. C. Hannon, truck	18.20	
R. S. Worthing	18.20	
Appropriation		75.00
Unexpended to Summary	3.20	
	$75.00	$75.00

CUTTING BUSHES, IMPROVED ROADS

Paid Forest Jewett	$11.00	
Clyde Millay	14.85	
Geo. Leigher	14.85	
Wilbur Jewett	14.85	
Alton Overlock	8.80	
Jesse Rhodes, tractor	20.80	
Alton Overlock, machine	2.00	
	$87.15	
Appropriation		140.00
Unexpended	52.85	
	$140.00	$140.00

SNOW REMOVAL AND SANDING

Clifton Marriner	$ 4.40
I. C. Hannon, supplies	76.00
M. W. Harriman	92.35
Gerald Sherman	17.88
Melvin Chadwick	124.50
Melvin Chadwick, team	3.00
A. M. Boynton, team	3.00
Elden Ripley	7.05
Maurice Scates	62.63
Oscar Bachelor	123.00
Clyde Bachelor	21.45
Roy Trask	14.80
Paul Machine Shop	8.45
B. M. Clark, shoes	14.10
Don Rhodes	37.00
E. Ashley Walter Jr.	22.25

Eastern Tractor and Equipment Co.	.72
Donald Turner	5.50
Geo. Leigher	.55
Richard Edgecomb	12.25
Frank Callahan	.83
Fernald Rhodes	6.33
Lester Curtis	19.80
P. L. Knowlton	3.00
Wesley Tibbitts	11.40
State Highway Com.	3.50
Carl Turner	31.75
Leroy Howes	46.50
Fred Hall	1.00
Alton Overlock, fall 1943	325.00
Alton Overlock, spring 1943	125.40
Henry Light	3.00
W. R Cole, truck and supplies	58.35
Roland Flanders	1.50
Ray Oliver	2.50
C. C. Banks, plowing	299.00
C. C. Banks, supplies	31.21
Robert Overlock	6.20
Merle Overlock	39.98
B. M. Clark, bal. of plow	340.00
Walter Grant	4.50
Frank Benner	2.50
W. D. Ludwick	4.00
State Highway Com., culvert	14.25
H. A. Moody	10.17
Bernard Ripley	9.34
Maine Steel Inc., supplies	39.42
Sec. of State	15.00
Farrar Brown Co.	5.11
A. O. Parmenter	1.90
Ivan Davis	30.00
B. M. Clark	4.00
Mell Chadwick, paid out	2.30
Expended	$2,149.62

Appro		1,400.00
State of Maine		457.79
Sec of State		15.00
Overexpended		276.83
	$2,149.62	$2,149.62

The above overdraft is due to paying the balance of truck snow plow bought last year.

SUPPORT OF POOR

FRANK ROY'S FAMILY

Paid C. C. Banks, supplies	$32.41
Paid N. W. Skidmore, rent	42.00
Paid A. O. Parmenter, supplies	294.66
Paid B. F. Harriman, wood	21.00
Paid W. R. Cole, wood	8.00
Paid W. H. Wellman, wood	14.00
Paid Samuel Cates, M. D.	4.50
Total expended for Roy family	$416.57

BERTHA SYLVESTER

Paid Town of Knox	$103.00

TRAMPS

Paid Maude Burkel	2.00
Total Expended	$521.57

Appropriated		$100.00
Town of Union, Roy family		380.20
Veterans' Aid reimbursement		20.12
Morse Lot in Detroit sold to Wm. McGuire		35.00
Due from town of Union, Roy account		36.37
Unexpended	$50.12	
	$571.69	$571.69

AID TO DEPENDENT CHILDREN

Appropriaton		$750.00
Paid to State Treasurer	$552.37	
Unexpended	197.63	
	$750.00	$750.00

TEMPORARY LOANS

1943		
4-5 Rec'd of Geo. McLain		$1,000.00
4-28 Rec'd of Ralph Light		1,000.00
7-1 Paid Ralph Light	1,000.00	
7-31 Paid Geo. McLain	1,000.00	
	$2,000.00	$2,000.00

TRACTOR ACCOUNT

1943		
12-8 Rec'd of Ralph Light		$2,800.00
1944-2-2 Paid Ralph Light	$2,800.00	

MEMORIAL DAY

Paid H. A. Moody, treas. of S. of V.	$25.00	
Appropriation		$25.00

STATE TAX

Paid State Treasurer	$1,755.55	
Appropriation		$1,755.55

COUNTY TAX

Paid County Treasurer	$726.35	
Appropriation		$726.35

CONTROL, BROWN TAIL MOTH

Unexpended, 1942		$25.20
Carried to 1944	$25.20	

OVERLAY AND ABATEMENT

R. E. C., E. N. Davis	$ 9.00	
A. M. B., Belle Meservey	27.60	
A. M. B., John Black	3.00	
R. E. C., Nellie Lamson	20.20	
R. E. C., E. G. Bachelor, heirs	58.11	
A. M. Boynton, 2% dis.	159.24	
C. M. Power Co., contract	106.95	
A. M. B., C. L. Adams, fire	38.82	
A. M. B., Nellie Gilman, fire	30.60	
A. M. B., Catherine Walker	34.50	
A. M. B., Community Hall	75.90	
A. M. B., Otis Jones, 1940 poll	3.00	
A. M. B., W. L. Lamson, 1940-41-42 taxes	29.20	
R. E. C., Truman Linscott, 1939 taxes	2.04	
W. Whitaker, Sidney Hannon, 1936 taxes	24.00	
	$622.16	
Unexpended to summary acct.	5.38	
Overlay		$416.34
Supplementary tax		211.20
	$627.54	$627.54

WARRANTS DRAWN ON TREASURER

Excise tax and interest	$ 136.97
School Nursing	35.00
Notes Payable, old town debt	1,750.00
Street lights	180.00
Town officers and misc. exp.	1,552.40
Roads and bridges	1,273.95
Third class maint.	365.03
Patrol salary and maint. R. No. 3	887.20
Special resolve maint.	71.80
Cutting bushes	87.15
Support of poor	521.57
Aid to dependent children	552.37

Snow removal and sanding		2,149.62
Schools		8,629.74
Schools, repairs and ins.	$238.84	
1942 overdraft	91.09	
		147.75
Memorial day		25.00
State tax		1,755.55
County tax		726.35
Overlay and abatement		622.16
J. E. Lessard, tractor and plow		2,800.00
Paid, cemetery trusts		3.50
Paid, temporary loans		2,000.00
Paid, A. M. Boynton, 1942 taxes transferred to lien account		676.01
Paid, Boynton, Cunningham and Whitaker Transferred Herbert Perkins taxes to town property		238.01
Paid, notes payable, Ralph Light, tractor note		2,800.00
Total warrants drawn		$29,987.13

SUMMARY OF ACCOUNTS

	Overdrawn	Unexp.
Excise tax and interest		$274.35
Town officers' and misc. exp.	$126.94	
Roads and bridges		226.05
Patrolman's salary and maint. Route No. 3		166.40
Suecial resolve maint		3.20
Cutting bushes		52.85
Support of poor		50.12
Aid to dependent children		197.63
Snow removal and sanding	276.83	
Overlay and abatements		5.38
State aid road, to town debt		799.50
	$403.77	$1,775.48
Unexpended bal. to surplus acct.	$1,371.71	
	$1,775.48	$1,775.48

NET SURPLUS

Net surplus, Feb. 5, 1943		$3,080.90
Town property loss, E. S. Hannon	$46.57	
Town property loss, Belle Meservie heirs of	4.80	
		$51.37
		$3,029.53
Gain in town property, Ellen P. Fuller	$19.20	
Gain in town property, Otis Jones	19.70	
		$38.90
		$3,068.43
Unexpended balance from summary		1,371.71
Net surplus, Feb. 4, 1944		$4,440.14

FINANCIAL STATEMENT

Assets

Cash in treasury, Feb. 4, 1944	$1,308.51
Due on 1938 taxes	71.93
Due on 1939 taxes	143.50
Due on 1940 taxes	16.66
Due on 1941 taxes	32.61
Due on 1942 taxes	8.07
Due on 1943 taxes	1,016.67
Town property	797.99
Due from Town of Union, F. Roy account	36.37
Cemetery trusts in bank and Government bonds	640.00
Cemetery trusts, interest in bank	111.74
Tractor and plow	2,800.00
Due on 1942 liens	233.74
Total assets	$7,217.79

Liabilities

Cemetery trusts in bank and bonds	$ 640.00
Cemetery trusts, interest in bank	111.74
Third class maintenance, unexpended balance carried to 1944	30.91

Schools, unexpended balance, carried to 1944	1,708.64
School repairs and ins., unexpended bal.	61.16
Prescott Hill, unexpended balance	200.00
Control, brown tail moth unexpended bal.	25.20
Net surplus, Feb. 4, 1944	4,440.14
	$7,217.79

Respectfully Submitted

W. R. COLE

ROY M. TRASK

C. M. HOWES

Selectmen of Liberty

ANNUAL REPORT OF J. F. BURKILL, TREASURER

Balance on hand Feb. 5, 1943	$1,220.89
Received from State of Maine, wood education	25.20
Received from State of Maine, snow removal	711.39
Received from State of Maine, bank stock tax	26.23
Received from State of Maine, dog tax refund	31.74
Received from State of Maine, R. R. & Tel. tax	12.44
Received from State of Maine, state school fund	1,514.37
Received from State of Maine, equalization fund	2,418.00
Received from State of Maine, additional school fund	20.10
Received from Sec't of State, refund on tractor license	15.00
Received from old coins at town house	1.05
Received from Town of Rumford, poor	32.00
Received from W. H. Wellman, bags at town house	2.50
Received from Claude Wing, veterans' aid refund	20.12

Received from liens, 1941	643.23
Received from liens, 1942	442.27
Received from cost of liens, 1941-1942	51.50
Received from town property	269.65
Received from George McLain, temporary loan	1,000.00
Received from R. A. Light, temporary loan	1,000.00
Received from R. A. Light, tractor loan	2,800.00
Received from Carol C. Banks, excise tax	411.32
Received from Town of Montville, tuition	1,221.50
Received from Town of Searsmont, tuition	314.00
Received from Town of Palermo, tuition	70.00
Received from Town of Windsor, tuition	70.00
Received from Town of Union, welfare, Frank Roy family	421.18
Received from cemetery fund, A. D. Matthews lot	3.50
Received from R. E. Cunningham, back taxes	921.14
Received from W. Whitaker, back taxes	87.68
Received from A. M. Boynton, taxes	15,375.14
Received from C. M. Howes, Harry Jordan Estate	107.50
Received from William Maguire, Morse lot	35.00
Total Receipts	$31,295.64
Warrants Drawn	29,987.13
Balance on Hand	$1,308.51

Respectfully submitted,

J. F. BURKILL, Treasurer

Report of Superintendent of Schools

Financial Statement

Resources

Balance on hand Feb. 1, 1943	$ 240.21	
Raised by town	4,000.00	
State school fund	1,534.47	
Equalization	2,418.00	
Tuition: Montville, elementary	27.00	
Montville, secondary	1,194.50	
Searsmont, secondary	314.00	
Palermo, to June 1943	70.00	
Windsor	70.00	
Permanent school fund	45.00	
State, Poultry school	25.20	
Total		$9,938.38

Liabilities

Elementary teachers	$2,077.70	
Secondary teachers	3,253.94	
Janitor Service	611.40	
Victory and witholding tax	352.19	
Conveyance	1,008.00	
Fuel	560.37	
Textbooks and supplies	766.14	
Total		$8,629.74
Balance on hand Feb. 1, 1944		$1,308.64
Post war agricultural fund		400.00

Repair

Raised by town	$300.00	
Overdraft, Feb. 1, 1943	91.09	
Paid on order	147. 75	
Balance on hand Feb. 1, 1944		$61.16

Proposed budget

Elementary teachers	$2,600.00	
Secondary teachers	3,900.00	
Janitor service	650.00	
Conveyance	1,000.00	
Fuel	700.00	
Textbooks and supplies	700.00	
Total		$9,550.00

Sources

From balance on hand	$ 500.00	
State school fund	1,400.00	
Equalization	1,531.00	
Tuition	7.00	
*To be raised by town	4,400.00	
Total		$9,531.00

*To be raised for insurance and repair $200.00

I wish to warn the voters not to be too optomistic over the relatively large balance on hand. Last year we received $3,226.50 from the state, this year we received $3,952.47 and next year we will receive about $3000.00. This decrease is due in part to loss in funds on conveyance from areas where schools have been closed, partly due to not being able to procure a music supervisor, and partly due to decrease in number of children of school age. Also we are closing our books with practically no wood on hand at the high school. We should have about 15 cords on hand. The usual expenditures for library books and some supplies have not come into this years settlement due to slowness of shipments. If the usual supplies were on hand, the balance would be reduced by at least $300.00

Last year your superintendent and school committee were criticized for closing the Sherman Corner School. I see no reason why we should not be as severely criticised this year for closing a room at the Walker Building. We have maintained a room at Sherman Corner for ten children. Many may feel it would have been just as wise to

have had two rooms at the Village for 23 pupils. To justify the closing of one room, I wish ta quote from a recent letter from the State Department.

"Recent investigations, conducted by the Department of Education, reveal that many schools are being maintained with extremely small enrollments. It is possible that certain of these units might be closed and the students conveyed to neighboring schools on a basis ot available building space and present transportation facilities without in any way sacrificing the education of the children. Where such action is possible, the operation of these units cannot be justified at a time when essential schools are closed for lack of teachers. In certain cases the teacher employed in an unnecessary school might not be willing to teach elsewhere because of family responsibilities. Even so, these teachers should not be asked to leave their families for the purpose of assuming nonessential employment. Furthermore, it is quite possible that the steady reduction in teaching personnel may, in the near future, create other vacancies in your community for which the services of such a person might be available. Moreover, the additional expense involved in operating an unnecessary school certainly does not justify its continuance."

There are several small schools in this area that could be consolidated with the saving of two or more teachers: South Montville, North Searsmont, McFarland Corner, Sherman Corner, Liberty Village, and South Liberty. These six schools have an enrollment of about 100 pupils and could be handled easily by four teachers, and in a graded building it would not be too many for three teachers. (Think on this, not only as an emergency measure, but as a post war planning program)

In past years I have used the Walker Elementary School as a model and proclaimed it as the outstanding school in my union. I am sorry that I cannot do that this year. I can say, however, that we are fortunate in having all of our schools open, and that they are making fine progress.

The Walker High School is still my hobby of modern education. Listing a few of the things that are being done will explain what I mean. The class in agriculture problems has built a hen house. The homemaking class has made room furnishings, prepared hot lunches. and has done considerable knitting. Nearly all juniors and seniors have taken typeing and now a number of sophomores have started in. All students participate in the physical education program and have continued with basket ball. The civics class and the problems of democracy class are making use of history in the making. The senior play, class plays, prize speaking, and work in other classes are most efficient in preparing youth for a fuller life.

I still want to keep in the minds of voters the need for shop facilities and equipment. We could do considerable now if space and materials were available.

I wish to thank all those who have helped in making the past year successful: the farm bureau in helping with the hot lunch program, Mrs. Follett for helping with the physical education program, the teachers who have made many sacrifices to make themselves available in positions they did not care to accept, and thanks to many others who have aided inside and outside of school in your many expressions of cooperation.

Respectfully submitted,

MERLE S. JONES

Vital Statistics

1943-1944

BIRTHS

1943—

April 21 Harlan E. Ripley and Wife, a boy, Eugene Kenneth Ripley.

May 26 Talbot W. Johnson and Wife, a Boy, Talbot William Johnson.

June 11 Richard Savage and Wife, a Daughter, Marcia Savage.

DEATHS

1943—		Y.	M.	D.
Feb. 27	John Necker	63	2	3
Mar. 30	Walter David Ludwick	66	10	18
June 16	Dorothy Turner	24	3	9
June 3	Minnie C. O'Brine	70	8	5
Oct. 1	May Etta Bachelor	78	3	29
Dec. 20	Albert J. Skidmore	83	10	20
1944—				
Jan. 7	Bordman Cunningham	83	8	7
Jan. 7	Ella E. Linscott	76	8	22
Jan. 12	Trueman C. Linscott	90	0	20

MARRIAGES

1943—

Mar. 26 Arthur L. Belden of Palermo and Madeline Bachelor of Liberty.

June 12 James Louis Curtis of Liberty and Mildred Elouise Gray of Camden.

July 5 William R. Kershaw of Livermore and Glenice L. Adams of Liberty.

Dec. 21 Raymond A. Banks of Liberty and Pearl A. Carruthers of Brewer, Maine.

Jan. 16 Harry Sterns of Camden, Maine and Violet Lulu Ludwick of Liberty.

Respectfully submitted,

J. P. SANFORD, Town Clerk

CEMETERY TRUSTS

	Original Deposit	Govt. Bond	Int. Earned	Paid Out	Bal.
Bradstreet Lot	$ 50.00				$20.48
Brown, B. F.	100.00	$100.00	$2.68		21.51
Hamilton, E.	100.00	100.00	2.68		21.51
Matthews, A. D.	100.00	100.00	2.61	$3.50	10.89
Davis, Louisa	100.00	100.00	2.64		17.51
Johnson, Moses	100.00	100.00	2.55		7.79
Cargill, G. H.	15.00		.16		2.68
Glidden, Olive	25.00		.28		4.53
Benner, Rhoda	50.00		.54		4.84

Annual Report
Town of Liberty, Maine
For the Year Ending
Feb. 7, 1945

Annual Report

of the

Municipal Officers

of the

TOWN OF LIBERTY

For the Municipal Year 1944

HUTCHINS BROTHERS

Thorndike, Maine

Printers

Town Officers

Selectmen, Assessors and Overseers of Poor
W. R. Cole (Chairman) Roy M. Trask C. M. Howes

Treasurer, J. F. Burkill

Tax Collector, A. M. Boynton

Constables
A. M. Boynton

Excise Tax Collector, C. C. Banks

Town Clerk, J. P. Sanford

Road Commissioners
Willis Ladd Forrest Jewett Herman Boynton

School Committee
C. C. Banks A. M. Boynton F. C. Tibbetts

Superintendent of Schools
Merle S. Jones

Village Fire Wardens
C. C. Banks J. F. Burkill (Emergency)

Special Fire Warden for Defense, South Liberty
Merle Overlock

Special Fire Warden for Defense. McFarland's Corner
Maurice Scates

Special Fire Warden for Defense, East Liberty
Leroy F. Howes

Special Fire Warden for Defense. McFarland's Corner
Stillman White

Telephone, Willis Ladd

Street Lights, P. L. Knowlton

Town Warrant

Annual Meeting March 5, 1945

State of Maine County of Waldo, S. S.

To A. M. Boynton, a Constable of the Town or Liberty, in the County of Waldo and State of Maine,

Greeting:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the said Town of Liberty, qualified by law to vote in town affairs, to assemble in Community Hall, in said town on the Fifth day of March, A. D., 1945 at ten o'clock in the forenoon, to act on the following articles, To Wit:

Art. 1. To choose a moderator to preside at said meeting.

Art. 2. To choose a Clerk for the ensuing year.

Art. 3. To hear and act on the reports of town officers.

Art. 4. To elect a board of Selectmen for the ensuing year.

Art. 5. To elect a board of Assessors for the ensuing year. — Selectmen

Art. 6. To elect Overseers for the ensuing year.

Art. 7. To elect a member of the Superintending School Committee for a term of three years.

Art. 8. To fix compensation and elect a Collector of Taxes for the ensuing year.

Art. 9. To fix compensation and elect a Town Treasurer for the ensuing year. J. Burnell

Art. 10. To elect a Collector of Excise Tax for the ensuing year. C. C. Banks

Art. 11. To elect one or more Constables for the ensuing year.

Art. 12. To elect one or more Road Commissioners for the ensuing year.

Art. 13. To elect all other necessary Town Officers.

Art. 14. To see what sum of money the town will vote to raise and appropriate for each of the following purposes:

(a) Town officers and miscellaneous expense.- $1300.
(b) Support of Poor. - $150
(c) Aid to Dependent Children.- $450.
(d) Roads and Bridges including Commissioners Salaries and 50-50.- $1500
(e) Street Lights. $180
(f) Patrolman's Salary and Maintenance Rt. 3.- $750
(g) Maintenance of Special Resolve Road.- $76
(h) Cutting Bushes on Improved Roads. - $15
(i) Maintenance 3rd. Class Road ($385.)
(j) Snow Removal and Sanding.- $1300.
(k) Common Schools, High School, Books and Supplies. - $5000.
(l) School Repairs and Insurance.- $300
(m) Memorial Day. $50

Art. 15. To see what sum the town will vote to raise and appropriate for State Aid Construction (in addition to the amounts regularly raised for the care of Ways, Highways and Bridges) under the provisions of Sec. 19, Chap. 28 of the Revised Statutes of 1930 or under the provisions of Chap. 213, Public Laws of 1941. This sum if not matched by the State to be used for the purchase of a Road Machine.

Art. 16. To see if the town will vote to raise and appropriate $35.00 for Public Health Nursing in

Liberty, said sum to be expended by the State Bureau of Health for local service.

Art. 17. To see if the town will vote to raise and appropriate the sum of $25.00 to be paid to the State of Maine Publicity Bureau to be expended for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the proviosions of Chap 5, Sec. 82, of the Revised Statutes of Maine.

Art. 18. To see if the town will vote to raise and appropriate a sum of money to repair road past Meda Harriman's place and if so, how much.

Art. 19. To see what action the town will take relative to choosing a Post-War Planning Committee.

Art. 20. To see if the town will vote to raise or appropriate $1,000.00 or any part thereof for a Post-War Construction Program.

Art. 21. To see if the town will vote to accept the sum of $100.00 in trust for the care of Chas. J. Davis and Fred Chapman lot in Village Cemetery.

Art. 22. To see if the town will vote to abate the tax on Community Hall, provided town has the use of hall rent free for town purposes.

Art. 23. To see if the town will vote to abate the tax on Marshall Shore Property owned by Catherine Walker's Heirs if used for Public Picnic Grounds.

Art. 24. To see if the town will vote to allow 2% discount on taxes (except single polls) paid on or before July 10, of current year, also to charge 6% interest on tax liens.

Art. 25. To see if the town will vote to authorize the selectmen to sell and dispose of any tax titles

held by the town on such terms as they deem advisable, and to execute and deliver quitclaim deeds for same, such property to be advertised at same places where town warrants are posted at least seven days before sale.

Art. 26. To see if the town will vote to authorize the selectmen to procure a temporary loan or loans not exceeding a total amount of $4,000.00 and to execute and deliver in the name of the town its note or notes therefor, said loan or loans to be paid during the municipal year out of money raised by taxes during such current year.

Art. 27. To see if the town will vote to continue to pay state wages for all employees, teams and equipment.

Art. 28. To see what action the town will take relative to reforestation of the Perkins Place (now town property.)

Hereof fail not and have you there and then this warrant with your doings thereon.

The Selectmen hereby give notice that they will be in session, for the purpose of revising and correcting the list of voters, at the town office, at nine o'clock in the forenoon on the day of said meeting.

Given under our hands this 7th day of February, A. D., 1945.

W. R. COLE

ROY M. TRASK

C. M. HOWES

Selectmen of Liberty

February 19, 1943

To the Inhabitants of the Town of Liberty:

In accordance with the request of your municipal officers, this department, represented by C. G. Hawes, has completed an examination of the accounts of your town officials for the municipal year ended February 5, 1943.

In our opinion, based upon such examination, the accompaning exhibits and schedules fairly present the financial condition of your municipality as of February 5, 1943 and the results of its operations for the period then ended.

The data obtained by us is summarized in the following.

		Comments
Exhibit	A	Balance Sheet
	B	Cash Receipts and Disbursements
	C	1942 Valuation and Commitment
	D	Statement of Departmental Operations
	E	Analysis of Change in Net Surplus
Schedule	1	Reconciliation of Treasurer's Cash Balance
	2	Uncollected Taxes
	3	1941 Tax Liens
	4	Tax Acquired Property
	5	Accounts Receivable
	6	Cemetery Trust Funds
	7	Notes Payable
	8	Excise Tax Collections

Respectfully submitted,

STATE DEPARTMENT OF AUDIT

Harold E. Crawford

Municipal Auditor

Complete report of audit may be seen at town office.

Assessors' Report

For the year ending February 7, 1945

Real Estate (resident)	$123,335.00	
Real Estate (non-resident)	55,985.00	
Total Real Estate		$179,320.00
Personal Estate (Resident)	$28,400.00	
Personal Estate (Non-resident)	3,060.00	
Total Personal Estate		$31,460.00
Grand Total		$210,780.00
Total Value of Land	$83,815.00	
Total Value of Buildings	95,505.00	

Rate of Taxation .068
No. of Polls Taxed 119
No. of Polls not Taxed 16

	No.	Av. Value
Horses	54	$79.81
Colts	1	50.00
Cows	178	49.24
Oxen	12	93.75
Three Year Olds	38	42.50
Two Year Olds	66	32.50
Taxable Poultry	2705	.75
Exempt Poultry	1600	.75
Exempt Swine	33	10.00
Exempt Sheep	20	10.00
Exempt Yearlings	91	17.30

AMOUNTS RAISED AT MARCH MEETING

Town Officers and Miscellaneous	$1,300.00
Support of Poor	150.00
Aid to Dependent Children	550.00
Roads and Bridges	1,500.00

Snow Removal	1,400.00
Street Lights	180.00
Patrolman's Salary and Maint. R. 3	750.00
Maintenance Spec. Res.	75.00
Cutting Bushes	150.00
Maintenance, 3rd Class	385.00
Schools, Common, High, Books and Supplies	4,400.00
Schools, Repairs and Insurance	200.00
Memorial Day	25.00
State Aid Construction	799.50
Public Health Nurse	35.00
Advertising Maine	25.00
School Fund	45.00
County Tax	726.35
State Tax	1,755.55
Overlay	238.64
	$14,690.04
Supplementary Tax	84.70
Total Commitment to A. M. Boynton	$14,774.74

W. R. COLE

ROY M. TRASK

C. M. HOWES

Assessors of Liberty

EXCISE TAX AND INTEREST

	Dr	Cr.
First National Bank of Belfast, Check Charge	$ 6.94	
Used Car Market Report	7.00	
Geo. McLain, Int.	16.75	
Carol Banks, Collector's Salary	22.20	
	$52.89	
Received from C. C. Banks, excise collector		$367.12
Unexpended to Summary	314.23	
	$367.12	$367.12

SPECIAL PROJECT (SCHOOLS)

Frances Newton	$8.40	
Maybelle Meservey	8.40	
Received from State of Maine		$16.80

ACCOUNTS RECEIVABLE
As Shown in 1943 Town Report

Due, Town of Union, F. Roy Acct.	$36.37	
Rec'd from Town of Union Feb. 7, 1944		$36.37

SCHOOL NURSING

Appropriation		$35.00
Paid State Treasury, July 10	$35.00	

ADVERTISING MAINE

Appropriation		$25.00
Paid Maine Publicity Bureau	$25.00	

STREET LIGHTS

Appropriation		$180.00
Paid Central Maine Power Company	$180.00	

TOWN PROPERTY

Franklin Adams from 1942 lien acct.	$ 8.62	
Franklin Adams from 1943 lien acct.	8.73	
Edward Hannan from 1942 lien acct.	8.63	
Edward Hannan from 1943 lien acct.	6.90	
W. A. Moody, heirs of, 1942 lien acct.	72.45	
W. A. Moody, heirs of, previous liens	292.35	
	$364.80	
Sold to Allen Moody		$400.00
Net Gain to Surplus	35.20	
	$400.00	400.00
Fred Rice, 1941 Lien	$13.80	
Paid by Fred Rice		$13.80

Leroy Paul, 1941 Lien	17.25	
Paid by Leroy Paul		17.25
Harland Davis, balance due	11.05	
Paid by Harland Davis		11.05
Chas. Cayford Property	117.65	
Herbert Perkins Property	238.01	
Eliza Chamberlain	77.95	
Sold to Clayborn Stickney		15.00
Net Loss to Surplus		62.95
Earl Hussey	$16.13	
Sold to P. L. Knowlton		$ 5.00
Net Loss to Surplus		11.13
Lillian Bailey, 1941 Lien	$13.80	
Chas. Pelton, 1943 Lien	13.80	
Sold to R. I. Askman		$100.00
Net Gain to Surplus	72.40	
	$100.00	100.00
Balance of Town Property	$388.54	

1942 TAX LIENS

Maurice Boynton	$65.57	
Paid Sept. 12		$65.57
James Curtis, Jr.	3.45	
Paid April 1		3.45
Allen Moody	37.07	
Paid April 10		37.07
Leroy Paul	17.25	
Paid April 10		17.25
Ella Rowe, Heirs of	20.70	
Paid by E. B. Whitaker Oct. 31		20.70
Total Paid	$144.04	$144.04

Franklin Adams	$ 8.62	
Edward Hannan	8.63	
W. A. Moody, Heirs of	72.45	
Transferred to Town Property Acct.		

1943 TAX LIENS

Elwin Adams	$69.00	
Paid by E. Adams		$69.00
James L. Curtis, Sr.	7.64	
Paid by J. L. Curtis		7.64
Christine Marriner	27.60	
Paid by C. Marriner		27.60
Ivan Davis	39.00	
Fernald Rhodes	15.06	
Ella Rowe, Heirs of	20.70	
W. W. Wood & J. L. Dean, Heirs of	2.07	
W. W. Wood & J. L. Dean, Heirs of	2.07	
A. C. Hager	13.80	
J. L. Dean, Heirs of	3.45	
Stanley Powell	12.08	
Stanley Powell	5.17	
Stanley Powell	20.70	
H. E. Ryan, Heirs of	17.25	
H. E. Ryan, Heirs of	10.35	
	$265.94	
Franklin Adams	$ 8.73	
Chas. Pelton	13.80	
Edward Hannan	6.90	
	$29.43	
Transferred to Town Property as 1942 Liens expired		$29.43
	$295.37	$133.67
Balance 1943 Unpaid Liens		161.70
	$295.37	$295.37

UNCOLLECTED TAXES

A. M. Boynton, Collector

	1940	1941	1942	1943	1944
Bachelor, Oscar					$ 51.84
Cates, C. S.					51.26
Cram, Herbert					41.82
Curtis, James L., Jr.					3.40
Davis, Ivan					100.24
Davis Elmer	$3.06	$10.70			
Dyer, Ephriam, Heirs of					13.60
Emmett, Clifford					2.72
Harrington, Leroy					40.12
Light, Louie					14.90
Lamson, W. S.				$13.80	
Ludwick, Clarence		3.45			
Marriner, Clifton					25.16
Moody, Allen					57.04
Overlock, Everett					3.00
Powell, Stanley				3.69	27.20
Rogerson, Leonard					71.00
Rogerson, James		1.48	$3.00	3.00	
Rhodes, Donald, Paid after books were closed					28.58
Rhodes, Fernald					16.08
Ripley, Elden					17.38
Towle, Warren					3.00
Sukeforth, Frank				3.00	
Wing, Otis					13.60
	$3.06	$15.63	$3.00	$23.49	$581.94

Non-Resident

	1940	1941	1942	1943	1944
Adams, Franklin					$ 8.50
Bath Box Co.			$2.07	$2.07	2.04
Choate, Lottie					5.10
DeMerritt, W. H. T., Heirs of					23.80
Dean, J. L., Heirs of					3.40
Eaton, Stanley					8.50
Gurnee, Herbert					25.50
Hannan, L. C., Heirs of					21.22

Hannan, Sidney, Heirs of				27.20
Hotham, Chas., Heirs of				17.00
Hager, H. C.				13.60
Hannon, Edward				6.80
Lamson, John				1.70
Mosher, Clyde				13.60
Paul, Leroy				17.00
Wood, W. W. & J. L. Dean, Heirs of both				4.08
Wentworth, Fuller C.				61.20
		$2.07	$2.07	$260.24
		3.00	23.49	581.94
	$3.06	$15.63 $5.07	$25.56	$842.18

UNPAID TAXES

R. E. Cunningham Commitments

	1938	1939
Boynton, Maurice	$26.43	$71.68
Davis, Elmer		3.06
Ludwick, Clarence		2.46
Adams, Franklin		6.80
DeMerritt, W. H. T.		27.20
Martin, E. C.	37.40	27.20
Sheehan, George	8.10	5.10
	$71.93	$143.50

TOWN OFFICERS AND MISCELLANEOUS

Chester Greeley, Wood	$ 6.50
Liberty & Belfast Tel. & Tel. Co.	23.30
Hutchins Brothers, Town Report	67.45
Hutchins Brothers, Supplies	9.30
Merle S. Jones, Salary	269.31
Merle S. Jones, Office Expense	13.59
Loring, Short & Harmon, Supplies	12.30
E. Ashley Walter, Bonds and Insurance	25.25
State Department of Audit	59.95
Maine Bonding Company	12.00
Belle Knowlton, Office Rent	38.50

First Nat. Bank of Belfast, Paul Check	54.75	
First Nat. Bank of Belfast, Paul Check Protest	1.53	
A. M. Boynton, Cost of Liens	27.00	
Gladys Cunningham, Ballot Clerk	15.00	
Evelyn Scates, Ballot Clerk	15.00	
Hazel Adams, Ballot Clerk	15.00	
Beatrice Sanford, Ballot Clerk	15.00	
A. M. Boynton, Salary and Constable	311.24	
C. M. Howes, Cemetery Work	1.50	
C. M. Howes, Salary	80.00	
W. R. Cole, Salary	141.00	
Roy M. Trask, Salary	133.50	
C. M. Howes, Use of Car	2.50	
W. R. Cole, Use of Car, Cash Paid Out	24.85	
Maine Municipal Asso.	15.00	
Collector Int. Rev.	31.98	
W. R. Cole, Sealer	10.00	
W. R. Cole, Wood	10.00	
Maud Burkill, Office Rent	13.00	
C. C. Banks, Supplies	6.00	
J. P. Sanford, Clerk	36.66	
A. M. Boynton, School Comm.	5.00	
C. C. Banks, School Comm.	5.00	
F. C. Tibbetts, School Comm.	5.00	
J. F. Burkill, Salary, Treasurer	125.00	
J. F. Burkill, Postage	10.16	
Roy M. Trask, Use of Car, Cash Paid Out	5.00	
Total Expended	$1,653.12	
Appropriation		$1,300.00
E. N. Davis, Lien		1.50
James L. Curtis, Jr., Lien		1.50
J. F. Burkill, Rebate on Tractor License		15.00
Leroy Paul, Two Liens		3.00
Allen Moody, Lien		1.50
Fred Rice, Lien		1.50
Elwin Adams, Lien		1.50
Leroy Paul, Town Property		55.78

Will Hannan, Old Tax		24.00
State of Maine, Bank Stock		40.55
Maurice Boynton, Three Liens		4.50
Christine Marriner, Lien		1.50
E. B. Whitaker, Lien		1.50
James L. Curtis, Lien		1.50
State of Maine, Dog License Refund		12.63
State of Maine, R. R. & Tel. Tax		12.67
Overexpended		172.99
	$1,653.12	$1,653.12

ROADS AND BRIDGES

Boynton

Appropriation, including 50|50		$700.00
Herman Boynton, Com.	$235.77	
Boynton, Alton, Hand	22.63	
Boynton, A. M.	6.00	
Boynton, Lyman	4.96	
Banks, C. C., Car Damage, Ira Sanford	9.00	
Chadwick, Melvin	7.20	
Blanchard, John	20.76	
Tibbetts, Forrest	138.31	
Ripley, Raymond	29.77	
Trask, W. L.	52.39	
Trask, R. M.	2.48	
Hannan, Wendell	9.92	
Hannan, Guy	31.26	
Towle, Maurice	54.58	
Whitaker, E. B.	103.21	
Whitaker, A. R.	17.05	
Knowlton, P. L., Gravel	21.40	
Richards, A. L., Gravel	9.90	
Dinsmore Grain Co., Plank	25.00	
Lamson, Madge, Gravel	2.10	
Sanford, J. P.	15.92	
Hunter, Wm.	4.11	
Sherman, Gerald	4.96	
Overexpended		$126.68
	$828.68	$828.68

Roads and Bridges, Jewett

Appropriation		$500.00
Jewett, Forrest, Com.	$30.30	
Overlock, Arthur, Plank	23.45	
Overlock, Arthur	48.56	
Overlock, Merle	40.50	
Jewett, Wilbur	6.20	
Jewett, Junior	6.82	
Turner, Arthur	41.12	
Flanders, Jesse	40.30	
Overlock, Robert	24.30	
Cunningham, Berkeley	32.40	
Leigher, George	25.42	
Callahan, Frank	21.70	
Overlock, Alton	50.60	
Cole, W. R., Labor and Material	57.88	
Wellman, Eddie, Gravel	14.30	
Morang, Fred, Gravel	1.40	
Priest, Fred	9.92	
Rhodes, Jesse	29.70	
Curtis, Leslie	6.82	
Young, Edwin	6.20	
Barnes, Chas,	2.00	
Cooper & Co., Plank	4.20	
Overexpended		$24.09
	$524.09	$524.09

Roads and Bridges, Ladd

Appro. Including Special Resolve Maint.		$375.00
Ladd, Willis, Com.	$98.11	
Cram, George, Plank	43.75	
Tibbetts, Forrest	3.43	
Marriner, Clifton	3.00	
Wellman, William	19.20	
Banks, C. C.	84.14	
Worthing, R. S.	21.92	
Hooper, Fred	9.92	
Hall, Fred	4.96	

White, Percy	21.08	
Norton, Samuel	4.96	
Norton, A. H., Gravel	4.20	
Randall, C. C., Gravel	4.20	
Grant, W. L., Gravel	4.80	
Turner, Carl	10.96	
Earnon, Bill, Gravel	2.85	
Knowlton, P. L., Gravel	1.68	
	$343.16	
Unexpended	31.84	
	$375.00	$375.00

SUMMARY, ROADS AND BIRDGES

Appro. Including 50 50 and Spec. Res. Maint.		$1,575.00
Expended by Boynton	$828.68	
Expended by Jewett	524.09	
Expended by Ladd	343.16	
Overexpended		$120.93
	$1,695.93	$1,695.93

PRESCOTT HILL

Special Appropriation, 1943

Appropriation		$200.00
John E. Lassard	$163.50	
Arthur Turner	12.40	
	$175.90	
Unexpended Bal. Carried to '45	24.10	
	$200.00	$200.00

THIRD CLASS MAINTENANCE

	Dr.	Cr.
Unexpended Balance, 1943		$30.91
Appropriation		385.00
Robert Overlock	$52.65	
Forrest Jewett, Foreman	39.06	

Alton Overlock	37.80	
Eddie Wellman, Gravel	20.20	
Fred Morang, Gravel	6.60	
Frank Callahan	9.92	
Jesse Rhodes	22.95	
Arthur Overlock	30.88	
Arthur Turner	3.60	
Forrest Jewett, Jr.	3.10	
Jesse Flanders	29.14	
Wilbur Jewett	4.34	
George Leigher	32.24	
Merle Overlock	59.40	
W. R. Cole	96.76	
	$448.64	$415.91
Overexpended, Carried to 1945		32.73
	$448.64	$448.64

STATE AID CONSTRUCTION

Appropriated	$799.50
Carried Forward for Post War State Aid Construction	

PATROLMAN'S SALARY & MAINT. ROUTE 3

	Dr.	Cr.
Appropriation		$750.00
Pd. State Treasurer Oct. 24	$633.60	
Unexpended Balance	116.40	
	$750.00	$750.00

CUTTING BUSHES, IMPROVED ROADS

Appropriation		$150.00
Jesse Rhodes	$16.20	
Geo. Leiger	7.44	
Alton Overlock, Use of Machine	2.00	
Total	$25.64	
Unexpended Balance to 1945	124.36	
	$150.00	$150.00

SPECIAL RESOLVE CONSTRUCTION

Fred Hooper	$ 11.75	
Willis Ladd, Foreman	134.75	
L. S. Colby	14.88	
Elwin Adams	2.48	
Willis Ladd, Jr.	73.16	
C. C. Banks, Truck	152.86	
Carl Turner, Truck	42.63	
Donald Turner	17.98	
Percy White	79.36	
C. C. Randall, Gravel	1.70	
Percy Knowlton, Gravel	11.10	
Bill Eamms, Gravel	6.35	
	$549.00	
Rec'd from State of Maine		$524.13
Overdraft, Gravel etc.		24.87
	$549.00	$549.00

SNOW REMOVAL AND SANDING

Donald Rhodes	$ 28.48
Boynton Herman	4.40
Hussey Hdw. Co.	5.15
Turner, Carl, Sanding	61.24
Turner, Donald, Sanding	25.97
Sherman, Gerald	2.20
Clark, B. M. Co., Inc., $85.00 for sander	138.39
Edmunds, Arthur	5.00
Eastern Tractor & Equip. Co.	21.67
Hannan, Irving	74.82
Harriman, M. W.	78.34
Chadwick, Melvin	271.00
Bachelor, Oscar	76.00
Scates, Maurice	197.00
Howes, LeRoy	38.25
Cole, W. R.	132.97
Parmenter Alger	8.67

Rogerson Leonard, Sand	16.80
Overlock, Merle	298.26
Overlock, Robert	30.69
Overlock, Alton	193.70
Nelson, Manley, Welding	12.00
Banks, C. C.	21.96
Ladd, Willis, Jr.	8.44
Banks, Richard, Wood	18.00
Lessard, John E., Garage $175.00 labor $48.00	223.00
Federal Tool & Steel Co.	82.50
Grady, H. W., Jack	5.00
Oxton, Burleigh	21.08
Bicknell Mfg. Co.	3.88
Moody, H. A.	17.67
Whitaker, A. R.	72.69
Jones, Merle S., Sawing Wood	4.00
Matthews, Raymond	73.13
Maysle, Wesley	14.26
Trask, Roy, Cash Paid, Labor and Car	25.24
Ladd, Willis	9.30
White, Percy	9.30
Palmer Garage	11.25
Farrar Brown Co.	46.14
Walter E. Ashler, Ins.	10.00
Turner & Hallowell	3.00
Light, R. A., Plank	18.00
Wellman, Otto	1.86
Light, Maynard	4.96
Flanders, Jesse	3.10
Cunningham, Berkeley	10.96
Bachelor, Clyde	1.00
Maine Steel, Inc.	44.17
Wellman, Fred	1.86
Allen Moody Express	1.03
Ripley, R. A.	12.75
Ripley, Harland	4.00
Total Expended	$2,504.53

Appropriated by Town		$1,400.00
Maine Steel, Inc.		10.40
State of Maine		1,315.90
Town of Palermo paid		19.00
Due from Palermo		67.10
Due from Appleton		15.25
Unexpended	$323.12	
	$2,827.65	$2,827.65

SUPPORT OF POOR

FRANK ROY'S FAMILY

Paid A. O. Parmenter, Supplies	$405.13
Paid N. W. Skidmore, Rent	42.00
Paid Dr. S. C. Cates	31.50
Paid Forrest Jewett, Jr. Wood	11.00
Paid W. R. Cole, Hauling Wood	3.00
	$492.63

BERTHA SYLVESTER

Paid Town of Knox	$184.50
Paid Mrs. S. W. Blanchard	110.00
Paid Dr. J. P. Tuttle	12.50
	$307.00

CHAS. CAYFORD

Paid W. S. Powell, Wood	13.50
Paid, Stove,F. Leavitt	15.00
Paid M. Towle, Hauling Stove	2.50
	$31.00

DORIS HILTON

Paid C. R. Coombs	$27.00
Paid Waldo Co. Hosp.	14.00
Paid Dr. Carl Stevens	8.00
Paid E. M. G. Hospital	103.19
	$152.19

Tramps, Maude Burkill	$1.00	
Appropriated		$150.00
Rec'd, Town of Union, Roy Family		412.88
Chas. Cayford		5.00
Due, Town of Union		79.75
Due from State, Doris Hilton		152.19
		$799.82
Overexpended		184.00
	$983.82	$983.82

AID TO DEPENDENT CHILDREN

Appropriation		$550.00
Pd. State Treasury, Rowell Children	$181.29	
Pd. State Treasury, Rhodes Children	44.25	
	$225.54	
Unexpended to Summary	$324.46	
	$550.00	$550.00

TEMPORARY LOANS

Geo. McLain, April 5		$1,000.00
Geo. McLain, May 8		1,000.00
Paid Geo. McLain, July 10	$2,000.00	

MEMORIAL DAY

Appropriation		$25.00
Pd. Herbert Moody, Treas. S. of V.	$25.00	

STATE TAX

Assessment		$1,755.55
Paid State Treasury, July 29	$1,755.55	

COUNTY TAX

Assessment		$726.35
Paid County Treasury. July 10	$726.35	

CONTROL OF BROWN TAIL MOTH

Unexpended Balance from Last Year		$25.20
To Summary Acct.	$25.20	

OVERLAY AND ABATEMENT

	Dr.	Cr
Overlay		$238.64
Supplementary Tax		84.70
A. M. Boynton—		
Roy Woodward, Error	$ 30.60	
2% Discount on Taxes	166.37	
P. L. Boynton, Fire	23.80	
Community Hall	74.80	
Catherine Walker	34.00	
John E. Lessard, Rent of Garage	6.80	
Viola Overlock, 1943	2.42	
Robert Cram, 1944, In Service	3.00	
Virgil Stevens, 1943, Paid in Bath	3.00	
Harold Curtis, 1942	3.00	
	$347.79	
Overdraft to Summary		$24.45
	$347.79	$347.79

WARRANTS DRAWN ON TREASURER

Excise Tax and Interest	$ 52.89
School Nursing	35.00
Advertising Maine	25.00
Street Lights	180.00
Town Officer's and Misc. Expense	1,653.12
Roads & Bridges, Including Special Resolve Maint.	1,695.93
Prescott Hill	175.90
Third Class Maint.	448.64
Patrol Salary & Maint. Route 3	633.60
Cutting Bushes	25.64
Special Resolve Construction	549.00
Support of Poor	983.82
Aid to Dependent Children	225.54
Snow Removal and Sanding	2,504.53
Schools	9,645.68
School Repairs & Insurance	300.35

Memorial Day	25.00	
State Tax	1,755.55	
County Tax	726.35	
Overlay & Abatements	347.79	
Paid Temporary Loans	2,000.00	
Special Project, Schools	16.80	
Paid Cemetery Trusts	4.00	
Paid A. M. Boynton, 1943 Tax Liens	295.37	
Total Warrants Drawn		$24,305.50

SUMMARY OF ACCOUNTS

	Overdrawn	Unexp.
Excise Tax and Interest		$314.23
Town Officers' and Misc. Exp.	$172.99	
Roads and Bridges	120.93	
Patrol Salary and Maint. Route 3		116.40
Special Resolve Construction	24.87	
Support of Poor	184.00	
Aid to Dependednt Children		324.46
Snow Removal and Sanding		323.12
Control of Brown Tail Moth		25.20
Overlay and Abatements	24.45	
	$527.24	$1,103.41
Unexpended Balance to Surplus Acct.	576.17	
	$1,103.41	$1,103.41

NET SURPLUS

Net Surplus, Feb. 4, 1944		$4,440.14
Town Property Loss, Eliza Chamberlain	$62.95	
Town Property Loss, Earl Hussey	11.13	
Town Tractor, Written Off	2,800.00	
		$2,874.08
		1,566.06

Gain in Town Property, W. A. Moody Place	$35.20	
Gain in Town Property, Lillian Bailey Place	72.40	
		$107.60
		$1,673.66
Unexpended Balance from Summary		576.17
Net Surplus, Feb. 7, 1945		$2,249.83

FINANCIAL STATEMENT

Assets

Cash in Treasury, Feb. 7, 1945	$3,103.39
Due on 1938 Taxes	71.93
Due on 1939 Taxes	143.50
Due on 1940 Taxes	3.06
Due on 1941 Taxes	15.63
Due on 1942 Taxes	5.07
Due on 1943 Taxes	25.56
Due on 1944 Taxes	842.18
Town Property	388.54
Due from Town of Union, F. Roy Acct.	79.75
Due from State of Maine, Doris Hilton Acct.	152.19
Due from Town of Palermo, Plowing Snow	67.10
Due from Town of Appleton, Plowing Snow	15.25
School Repairs and Ins. Overdraft, Carried to '45	39.19
Cemetery Trusts in Banks and Govt. Bonds	640.00
Cemetery Trusts, Interest in Bank	154.25
Due on 1943 Tax Liens	161.70
Third Class Maint. Overdraft carried to 1945	32.73
Total Assets	$5,941.02

Liabilities

Cemetery Trusts in Bank and Bonds	$640.00
Cemetery Trusts, Interest in Bank	154.25
Cutting Bushes, Unexpended Bal. Carried to 1945	124.36
Prescott Hill, Unexpended Bal. to 1945	24.10
Schools, Unexpended Bal. to 1945	1,848.98
State Aid Construction, Post War Road Fund	799.50

Estate of Hattie L. Davis and Fred Chapman Left in Trust	100.00
Net Surplus, Feb. 7, 1945	2,249.83
Total Liabilities	$5,941.02

Respectfully submitted,

W. R. COLE

ROY M. TRASK

C. M. HOWES

Selectmen of Liberty

ANNUAL REPORT OF J. F. BURKILL, TREASURER

Balance on Hand	$1,308.51
Received from State of Maine, bank stock	40.55
Received from State of Maine, snow removal	1,315.90
Received from State of Maine, equalization fund	1,531.00
Received from State of Maine, dog tax refund	12.63
Received from State of Maine, school fund	1,432.10
Received from State of Maine, R. R. & Tel. tax	12.67
Received from State of Maine, teachers' traveling expenses	16.80
Received from State of Maine, special resolve	524.13
Received from Liens, 1942	144.04
Received from liens, 1943	104.20
Received from cost of liens	19.50
Received from town property	562.10
Received from George McLain, temporary loan	2,000.00
Received from Charles Cayford, rebate on wood	5.00
Received from School Dep't, lumber and paper	10.74
Received from The Quarrie Corp., refund schools	14.00
Received from Town of Palermo, tuition	411.00
Received from Town of Searsmont, tuition	524.00
Received from Town of Montville, tuition	1,392.58

Received from Will Hannon, back taxes	24.00
Received from Carol C. Banks, excise tax	367.12
Received from Town of Union, F. Roy Family	449.25
Received from Town of Palermo, plowing snow '43	19.00
Received from Maine Steel Inc., rebate	10.40
Received from Estate of H. L. Davis, Cemetery Fund	100.00
Received from Merle S. Jones, freight	25.60
Received from J. F. Burkill, part of warrant not p'd	15.00
Received from A. D. Mathews Lot, Cemetery Fund	4.00
Received from L. A. Paul, protest check	55.78
Received from A. M. Boynton, 1944 Taxes	13,932.56
1943 Taxes	991.11
1942 Taxes	3.00
1941 Taxes	16.98
1940 Taxes	13.60
Total Receipts	$27,408.89
Warrants Drawn	24,305.50
Balance	$3,103.39

Respectfully submitted,

J. F. BURKILL, Treasurer

Report of Superintendent of Schools

Financial Statement

Resources

Balance on hand, Feb. 1, 1944	$1,308.64	
Raised by town	4,400.00	
State school fund	1,432.10	
Equalization	1,531.00	
Quarrie Corporation, refund	14.00	
School, lumber, paper	10.74	
Tuition: Montville	1,392.58	
Searsmont	524.00	
Palermo	411.00	
Interest, permanent school fund	45.00	
Express, refund	25.60	
Total		$11,094.66

Liabilities

Elementary teachers	$2,584.85	
Secondary teachers	3,622.30	
Janitor service	669.90	
Conveyance	1,110.00	
Fuel	756.25	
Textbooks and supplies	876.78	
Paid express bill	25.60	
Total		$9,645.68
Balance on hand Feb. 1, 1945		$1,448.98

Repair

Balance on hand, Feb. 1, 1944	$61.16	
Raised by town	200.00	
Total		$261.16
Paid on order		300.35
Overdraft, Feb. 1, 1945		39.19

Agricultural fund on hand		$400.00

Proposed Budget

Elementary teachers	$2,800.00	
Secondary teachers	4,000.00	
Janitor Service	700.00	
Conveyance	1,100.00	
Fuel	700.00	
Textbooks and supplies	600.00	
Total need		$9,900.00

Sources

From balance on hand	$ 500.00	
State school fund	1,400.00	
Equalization	959.00	
Tuition	2,000.00	
Permanent school fund, interest	45.00	
*To be raised by town	5,000.00	
Total		$9,904.00
*For repair		$300.00
*For post war construction		$1,000.00

STATISTICS

School	Teachers	Salary	Enrollment
Walker High	Donald Mathieson	$1600	36
	Jane Mathieson	1200	
	Elizabeth Bergland	1200	
Walker Ele.	Alta Ripley	900	32
South L.	Doris Jones	900	22
Sherman C.	Golda Boynton	900	16

Comparative Financial Statement of Resources

Town	Appropriation	State fund	Equalization	Tuition	Other
Appleton	$4,900.00	$2,231.07	$2,217.00	$ 50.00	
Knox	2,500.00	2,081.60			
Liberty	4,400.00	1,432.10	1,531.00	2,212.08	$45.00
Montville	3,400.00	2,110.55	2,575.00	199.00	
Palermo	4,700.00	2,244.75	1,239.00		
Searsmont	3,350.00	1,721.32			
Washington	4,750.00	2,210.30	45.00		66.50

Comparative Financial Statement of Liabilities

Town	Instruction	Tuition	Janitor	Conveyance	Fuel	Textbooks
Appleton	$6,309.47	$83.00	$202.00	$1,838.00	$388.50	$640.98
Knox	1,517.00	1,670.50	104.70	1,180.10	163.50	269.14
Liberty	6,207.15		669.90	1,110.00	756.25	876.78
Montville	3,274.00	2,315.58	66.00	1,808.00	283.80	354.96
Palermo	2,753.25	1,819.54	67.00	2,556.50	246.75	397.32
Searsmont	2,551.47	1,122.00	223.50	1,188.03	418.85	283.55
Washington	3,840.50	1,544.89	50.00	811.63	401.00	384.58

Hot Lunches

This year we are again having an excellent hot lunch program. Nineteen schools in my union are serving about 500 hot lunches daily. To help in this program the government is paying about $20.00 daily. This is the fourth year the Liberty Farm Bureau has helped with the lunch program at the Walker Building. It is the fourth year that the Community Club has helped in Appleton Village. And this year the Health Club in Searsmont has assisted with the program in Searsmont Village. In many smaller schools individuals and clubs have helped in no small degree.

All who have helped in this program deserve a lot of praise, and I wish to express a personal thanks to each and every one.

Teacher Situation

From a state wide survey, it was found that there was about a 16 per cent turnover of teachers in 1943-'44 and also about the same turnover in 1944-'45 ; thus in the state about one third of our teachers are new in their positions. In this school union 17 of the 30 teachers are new in their present positions. Some have taught in schools nearby, but have changed to save conveyance to schools farther away.

We now have two teachers who have been issued permits, three have received sanctions— that is they may teach in a position as a substitute until a certified teacher may be obtained— and an application has been made for a fourth sanction.

It is the opinion of many leaders that substantial pay increases would save our school system from disaster. Your governor has asked that $900.00 be made a minimum salary, but that is far below the average and is about the lowest paid at the present time. Many organized groups in the state are asking that $1,000.00 be made a minimum salary.

If we are to encourage those who will make superior or even good teachers to go to teacher training institutions, we must pay at least half the salary now paid to

industrial workers. In 1938 the average salary of teachers in the country was $1,375.00 and the average industrial workers was $1,250.00. In 1944 the average salary of teachers was $1,625.00 while industrial workers wages had soared to $2,500.00.

There are 11 states that pay less to educate their children than Maine, while there are 24 states less able to support education.

I wish we might reelect all of our teachers with none below $1,000.00 before legislature acts on a bill to set a minimum salary.

Post War Planning

Many groups are organized and are being organized to plan for post war construction to avoid the possibility of millions unemployed and the reinstitution of bread lines after this war is over. Pressure groups are already getting funds appropriated for special post war projects. Highway groups not only have the gas tax, but want several millions of the states reserve, institutions want other millions set aside for their improvement, and education, the most important, should have its millions. Legislature will probably appropriate $2,000,000 which will be matched eventually with $4,000,000 from the United States Government to make an $8,000,000 building program with contributions from the towns and cities in the state.

Towns and groups of towns that are organized and ready will be the ones that will benefit not only in providing work for those returning, but also in improving roads and buildings. In my union of towns there are many miles of road to be improved, and to make a good school system there should be one large central high school owned and operated by several towns, a consolidated elementary school in Palermo, an elementary school in Washington, a building remodeled in Appleton, and possibly a new or remodeled building in Searsmont and Knox.

To accomplish any part of the above plan each town should select a Post War Planning Committee to work

independently and collectively, and should raise or appropriate $1,000.00 annually for a post war program.

Educational

The State Department of Education for several years felt a need for the revision of the state course of study, and as the most progressive and recent trend has been toward a program of functional units the services of Dr. Burton from Harvard, an expert on the subject, was employed by the state department to aid in the revision.

Last summer two teachers from this union attended a workshop which dealt with the subject of the unit method of instruction at the University of Maine. Those teachers have taken the lead in helping other teachers to become familiar with the new type of teaching procedure. If you hear considerable about, "The Industrial Age", "Indians", "The Farm", "Eskimos", or "Animals" it is the result of our beginnings with the new methods of teaching and a reorganization of materials.

MERLE S. JONES

Vital Statistics

1944—1945

BIRTHS

March 23, 1944 Maynard Brown and Rose Madeline Light, a boy, Wendal Roland Light.

April 29, 1944 Maurice L. Scates and Wife, a boy, Vernon Maurice Scates.

May 7, 1944 Sherman Cram and Wife, a daughter, Beatrice Ann Cram.

Sept. 2, 1944 Alger O. Parmenter and Wife, a son, Gerald David Parmenter.

Nov. 3, 1944 Allen Moody and Wife, a son, Carl Lee Moody.

Dec. 3, 1944 Oscar Edwin Bachelor and Wife, a son, Ralph Lamson Bachelor.

DEATHS

1944		Y.	M.	D.
Apr. 25	Margie R. Cram	51	10	17
Apr. 1	Etta R. Knowlton	88	1	12
Apr. 5	Georgie Eva Bennett	82	3	16
May 17	Alvah Carpenter	65		
Sept. 3	Mary E. Norton	82	11	22
Oct. 6	Alton Wellington	64	11	2
Nov. 20	Mary E. Flanders	54	4	13
1945—				
Jan. 9	Charles S. Adams	88	1	19
Jan. 21	Alice Jackson	44	7	10

MARRIAGES

April 28, 1944	Sherman Cram of Liberty and Sherley May Brown of Windsor.
June 24, 1944	Harvey B. Cunningham of Liberty and Betty Cooley of Washington, Me.
Sept. 3, 1944	Donald A. Mosher of Richmond, Me. and Mildred A. Boynton of Liberty.
Oct. 8, 1944	Roby Alton Creasey of Montville and Barbara Cram of Liberty.
Jan. 5, 1945	John Forrest Peavey of Montville and Mat Ann Barlow of Liberty.
Jan. 14, 1945	Franklin P. Wyman of Liberty and Clara B. Gamage of Hope, Maine.

Respectfully submitted,

J. P. SANFORD, Town Clerk

CEMETERY TRUST FUNDS

	Original Deposit	Govt. Bond	Bal. Int. Bank Feb. 1944	Int. Earned	Dividend or Certificate	Paid Out	Bal. Feb. 1945
Bradstreet Lot	$ 50.00		$20.48	Not added			$20.48
Brown, B. F.	100.00	$100.00	21.51	$2.71	$6.53		30.75
Hamilton, Edgar E.	100.00	100.00	21.51	2.71	6.53		30.75
Matthews, A. D.	100.00	100.00	10.89	2.61	6.53	$4.00	16.03
Davis, Louisa	100.00	100.00	17.51	2.67	6.53		26.71
Johnson, Moses	100.00	100.00	7.79	2.57			10.36
Cargill, G. H.	15.00		2.68	.16	.99		3.83
Glidden, Olive	25.00		4.53	.28	1.87		6.68
Benner, Rhoda	50.00		4.84	.54	3.28		8.66

ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF LIBERTY
MAINE

For the Municipal Year 1945

HUTCHINS BROTHERS
Thorndike, Maine
Printers

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Town Officers

Selectmen, Assessors and Overseers of Poor

Roy M. Trask (Chairman) W. R. Cole Kervin Rogers

Treasurer, J. F. Burkill

Tax Collector, A. M. Boynton

Constable

A. M. Boynton

Excise Tax Collector, C. C. Banks

Town Clerk, J. P. Sanford

Road Commissioners

Herbert Moody Arthur Turner

School Committee

A. M. Boynton F. C. Tibbetts Raymond Hannon

Superintendent of Schools

Merle S. Jones

Village Fire Wardens (For Emergency)

C. C. Banks James F. Burkill

Fire Wardens

Merle Overlock Maurice Scates Leroy Howes

Health Officer

Merle S. Jones

Town Warrant

Annual Meeting March 4, 1946

State of Maine County of Waldo, S. S.

To A. M. Boynton, a Constable of the Town of Liberty, in the County of Waldo and State of Maine.
Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the said Town of Liberty, qualified by law to vote in town affairs, to assemble in Community Hall, in said town on the Fourth day of March, A. D., 1946 at ten o'clock in the forenoon, to act on the following articles, To Wit:

Art. 1. To choose a moderator to preside at said meeting.

Art. 2. To choose a Clerk for the ensuing year.

Art. 3. To hear and act on the reports of town officers.

Art. 4. To elect a board of Selectmen for the ensuing year.

Art. 5. To elect a board of Assessors for the ensuing year.

Art. 6. To elect Overseers of the Poor for the ensuing year.

Art. 7. To elect a member of the Superintending School Committee for a term of three years.

Art. 8. To fix compensation and elect a Collector of Taxes for the ensuing year.

Art. 9. To fix compensation and elect a Town Treasurer for the ensuing year.

Art. 10. To elect a Collector of Excise Tax for the ensuing year.

Art. 11. To elect one or more Constables for the ensuing year.

Art. 12. To elect one or more Road Commissioners for the ensuing year.

Art. 13. To elect all other necessary Town Officers.

Art. 14. To see what sum of money the town will vote to raise and appropriate for each of the following purposes:

(a) Town officers and miscellaneous expenses.
(b) Support of Poor.
(c) Aid to Dependent Children.
(d) Roads and Bridges including Commissioners Salaries.
(e) Street Lights.
(f) Patrolman's Salary and Maintenance Rt. 3.
(g) Maintenance of Special Resolve Road.
(h) Cutting Bushes on Improved Roads.
(i) Maintenance 3rd Class Road ($385.)
(j) Snow Removal and Sanding.
(k) Common Schools, High Schools, Books and supplies.
(l) Repairs and Insurance on School Buildings.
(m) Memorial Day.

Art. 15. To see what sum the town will vote to raise and appropriate for State Aid Construction (in addition to the amounts regularly raised for the

care of Ways, Highways and Bridges) under the provisions of Sec. 19, Chap. 28 of the Revised Statutes of 1930 or under the provisions of Chap. 213, Public Laws of 1941.

Art. 16. To see if the town will vote to raise and appropriate $35.00 for public health nursing in Liberty, said sum to be expended by the State Bureau of Health for local service.

Art. 17. To see if the town will vote to raise and appropriate the sum of $25.00 to be paid to the State of Maine Publicity Bureau to be expended for advertising the natural resources, advantages and attractions of the State of Maine, in accordance with the provisions of Chap. 5, Sec. 82 of the Revised Statutes of Maine.

Art. 18. To see what sum the town will vote to raise and appropriate to repair the guard rail from the Post Office to the Ludwig House.

Art. 19. To see if the town will vote to appropriate the current years excise tax for the purchase of fire fighting equipment.

Art. 20. To see what action the town will take in regard to organizing a volunteer fire company.

Art. 21. To see what sum if any the town will vote to raise and appropriate to be expended on road from Marshall Shore to R. A. Ripleys.

Art. 22. To see if the town will vote to place the sum of $40.77 in a permanent trust fund to be deposited in the First National Bank of Belfast, interest to be used for the care of F. S. Emerson's grave.

Art. 23. To see what sum if any the town will vote to raise and appropriate to pay a bonus to a doctor.

Art. 24. To see if the town will vote to abate the taxes on power line extensions built in town during the current year for a period of ten years.

Art. 25. To see if the town will vote to incorporate the Charles Cayford Farm, now town property, into the Town Forest Area.

Art. 26. To see if the town will vote to abate the tax on Community Hall; provided the town has the use of the hall, rent free, for town purposes.

Art. 27. To see if the town will vote to abate the tax on Marshall's Shore property owned by Catherine Walker's heirs, if used for public picnic grounds.

Art. 28. To see if the town will vote to allow 2% discount on taxes (except single polls) paid on or before July 10, of the current year, also to charge 6% interest on tax liens.

Art. 29. To see if the town will vote to pay state wages for all employees, teams and equipment.

Art. 30. To see if the town will vote to make a general increase in valuation of property and if so, how much.

Art. 31. To see if the town will vote to authorize the selectmen to sell and dispose of any tax titles held by the town on such terms as they deem advisable, and to execute and deliver quitclaim deeds for same, such property to be advertised at same places where town warrants are posted at least seven days before sale.

Art. 32. To see if the town will vote to authorize the selectmen to procure a temporary loan or loans not exceeding a total amount of $4,000.00 and to execute and deliver in the name of the

town its note or notes therefor, said loan or loans to be paid during the municipal year out of money raised by taxes during such current year.

Hereof fail not and have you there and then this warrant with your doings thereon.

The Selectmen hereby give notice that they will be in session for the purpose of revising and correcting the list of voters at the town office, at nine o'clock in the forenoon on the day of said meeting.

Given under our hands this 8th day of February, A. D., 1946.

ROY M. TRASK
W. R. COLE
KERVIN A. ROGERS
Selectmen of Liberty

Assessors' Report

For the Year Ending February 6, 1946

Real Estate, Resident	$121,135.00	
Real Estate, Non-Resident	58,645.00	
Total Real Estate		$179,780.00
Personal Estate, Resident	$27,995.00	
Personal Estate, Non-Resident	4,360.00	
Total Personal Estate		$32,355.00
Grand Total		$212,135.00

Total Value of Land	$84,870.00
Total Value of Buildings	94,910.00
Rate of Taxation .072	
No. of Polls Taxed 118	
No. of Polls not Taxed 16	

	No.	Av. Val.	Total Val.
Horses	50	$77.70	$3,885.00
Colts	3	50.00	150.00
Cows	159	57.60	9,145.00
Oxen	57	59.56	3,295.00
Heifers (over 2 yrs.)	59	27.30	1,610.00
Heifers (under 2 yrs.)	24	21.87	525.00
Fowl	1,575	.70	1,175.00
Total Livestock and Poultry			$19,785.00

AMOUNTS RAISED AT MARCH MEETING

Town Officers and Miscellaneous	$1,300.00

Support of Poor	150.00
Aid to Dependent Children	450.00
Roads and Bridges	1,500.00
Snow Removal and Sanding	1,300.00
Street Lights	180.00
Patrolman's Salary and Maint. R. No. 3	750.00
Maintenance, Special Resolve	75.00
Cutting Bushes, Improved Roads	150.00
Maintenance, 3rd Class	385.00
Schools, Common, High, Books, Supplies	5,000.00
Schools, Repairs and Insurance	300.00
Memorial Day	50.00
State Aid Construction, Art. 15	799.50
Public Health Nurse	35.00
Advertising Maine	25.00
Harriman Road	200.00
School Fund	45.00
State Tax	1,759.53
County Tax	812.47
Overlay	361.22
Commitment, May 9, 1945 to A. M. Boynton	$15,627.72
Supplementary Tax	45.60

ROY M. TRASK
W. R. COLE
KERVIN A. ROGERS

Assessors of Liberty

EXCISE TAX AND INTEREST

Rec'd from C. C. Banks, Excise Collector		$506.52
Paid C. C. Banks, Excise Collector	$26.85	
Paid First National Bank, Check Charge	4.06	
Paid C. C. Banks, Int. on Note	1.67	
	$32.58	

Balance to Summary	473.94	
	$ 506.52	$506.52

STATE TAX

Assessment		$1,759.53
Paid State Treasurer, July 10	$1,759.53	

COUNTY TAX

Assessment		$812.47
Paid County Treasurer, July 10	$812.47	

OVERLAY AND ABATEMENTS

Overlay		$361.22
Supplementary Tax		45.60
A. M. Boynton, Discount on Taxes	$164.30	
A. M. Boynton, Comm. Hall	72.00	
A. M. Boynton, Catherine Walker	36.00	
A. M. Boynton, C. Barnes, Poll	3.00	
A. M. Boynton, C. Bachelor, Poll	3.00	
A. M. Boynton, G. Cunningham, widow of Veteran	92.88	
R. E. Cunningham, Elmer Davis, 1939	3.06	
R. E. Cunningham, E. C. Martin, 1938-1939	64.60	
R. E. Cunningham, C. Ludwick	2.46	
A. M. Boynton, J. Rogerson, 1941	1.48	
A. M. Boynton, J. Rogerson, 1942	3.00	
A. M. Boynton, J. Rogerson, 1943	3.00	
A. M. Boynton, W. Towle, Poll 1944	3.00	
A. M. Boynton, W. Towle, Poll 1945	3.00	
A. M. Boynton, F. Sukeforth, Poll 1943	3.00	
	458.38	
Overdraft to Summary		51.56
	$457.78	$458.38

ACCOUNTS RECEIVABLE

As Shown in Last Year's Report

	Dr.	Cr.
Due from Town of Union, Roy Acct.	$79.75	
Received from Town of Union, Feb. 12		$79.75
Due from Town of Palermo, Snow	$67.10	
Rec'd from Town of Palermo, Feb. 12		$67.10
Due from Town of Appleton, Snow	15.25	
Received from Town of Appleton, Feb. 21		15.25
Due from State of Maine, D. Abbott	152.19	
Received from State of Maine, March 24		152.19

MEMORIAL DAY

Appropriation		$50.00
Pd. Treasurer of S. of V., May 26	$50.00	

PUBLIC HEALTH NURSING

Appropriation		$35.00
Pd. State Treasurer, June 30	$35.00	

REPORT OF PUBLIC HEALTH NURSE

World War II has ended but the war being waged against diseases will never end. It is one continuous struggle and only by education and cooperation of the entire population can we ever hope to approach a maximum healthy community. However we have made a good stride toward such a goal through the health activities of the past year.

The following is a brief summary of the report of the Public Health Nurse for the year 1945:

During the year 23 visits have been made to the town. While in the community, your Public Health Nurse made 6 visits to expectant mothers; 27 visits to mothers of

infants and 7 visits to mothers of pre-school children. 1 visit has been made to a child with crippling conditions. 1 child has been admitted to the Pediatric Clinic.

Schools have been visited and problems discussed with the teachers. 101 were given the Tuberculin Patch Tests and the positive reactors were checked. Also appointments were made for x-rays for some requiring yearly check-ups. 78 children received the audiometer tests for hearing and parents notified if necesary. The second series of Typhoid Clinics were held at which 343 inoculations were received.

1 Child Health Conference (sponsored by the Health Council) was held. 10 infants and pre-school children were present. 3 were vaccinated against smallpox and 4 received protection against diphtheria.

At this time the Public Health Nurse wishes to thank the officials of the town, Superintendent of Schools, teachers and others who helped, for their cooperation through the year.

Let us not forget that more work can be accomplished through the cooperation and establishment of a Health Council to assist in interpreting the Public Health program to the community in order to have it adequately supported and used.

Let us plan a bigger and better health program in your town in 1946.

Respectfully submitted,

MARION YOUNG, R. N.

Public Health Nurse

STREET LIGHTS

Appropriation		$180.00
Central Maine Power Company	$180.00	

TOWN PROPERTY

Acquired by Tax Liens

Franklin Adams, 1942 & 1943 Liens	$17.35	
Paid April 18, 1945		$22.70
To Surplus	5.35	
	$22.70	$22.70
H. E. Ryan, Heirs of, 2 1943 Liens	$27.60	
Paid Oct. 27, 1945		$32.00
To Surplus	4.40	
	$32.00	$32.00
H. C. Hagar, 1943 & 1944 Liens	$27.40	
Paid October 27, 1945		$42.60
To Surplus	15.20	
	$42.60	$42.60
Stanley Powell, 1943 & 1944 Liens	$58.35	
Paid Feb. 5, 1946		$58.35
Edward Hannon, 1942-43-44 Liens	$ 22.33	
Chas Cayford Place	117.65	
Herbert Perkins Place	238.01	
Fernald Rhodes Place, 1943 Lien	15.06	
J. L. Dean, Heirs of, 1943-44 Liens	6.85	
W. W. Wood & J. L. Dean, Heirs of, Both, 1943-44 Liens	8.22	
Total Town Property Feb. 1, 1946	$408.12	

TAX LIENS, 1943 TAX

Ivan Davis	$39.00	
Paid March 5, 1945		$39.00
Ella Rowe	20.70	
Paid by E. B. Whitaker, Nov. 1, 1945		20.70
A. C. Hager	13.80	
Transferred to Town Property		13.80
H. E. Ryan, Heirs of	27.60	
Transferred to Town Property		27.60
Stanley Powell, 3	37.95	
Transferred to Town Property		37.95
Fernald Rhodes	15.06	
Transferred to Town Property		15.06
J. L. Dean, Heirs of	3.45	
Transferred to Town Property		3.45
W. W. Wood & J. L. Dean, Heirs of Both	4.14	
Transferred to Town Property		4.14

TAX LIENS, 1944 TAX

Lottie Choate	$ 5.10	
Paid Dec. 29, 1945		$ 5.10
Stanley Powell	20.40	
Transferred to Town Property		20.40
W. W. Wood & J. L. Dean, Heirs of Both 2 Liens	4.08	
Transferred to Town Property		4.08
J. L. Dean, Heirs of	3.40	
Transferred to Town Property		3.40
H. C. Hager	13.60	
Transferred to Town Property		13.60

Oscar Bachelor, 2 Liens	44.20
James L. Curtis, Jr.	3.40
Lewis Light	6.12
Leroy Paul	17.00
Bath Box Company	2.04
W. H. T. Demerritt, Heirs of	23.80
Total of 1944 Liens	$96.56

UNCOLLECTED TAXES

A. M. Boynton, Collector

	1942	1943	1944	1945
Adams, Elwin				$ 96.12
Bachelor, Oscar			$ 4.64	60.60
Boynton, Maurice				21.60
Colby, Laurence				.72
Cates, C. S.				96.48
Curtis, James L., Jr.				3.60
Curtis, Leslie				3.00
Davis, Ivan				111.60
Dyer, Euphemia, Heirs of				14.40
Emmett, Clifford				2.88
Hannan, Everett				43.20
Lamson, W. S.		$13.80		10.80
Light, Louie			5.78	15.60
Ludwick, Clarence				3.72
Ladd, Willis				29.55
Overlock, Everett			3.00	3.00
Marriner, Clifton			25.16	
Overlock, J. A.				.72
Ordway, Mary & Brown, Harry				86.40
Powell, Stanley				48.60
Rogerson, Leonard			23.40	88.50
Rhodes, Fernald				22.32
Rhodes, Donald				31.32
Whitaker, E. B.				35.74

Wellman, Otto			3.72
Whitaker, A. R.			5.28
	$13.80	$75.78	$839.47

Non Resident

	1942	1943	1944	1945
Berry, A. S.				$36.00
Bath Box Co.	$2.07	$2.07		
Choate, Lottie				5.40
Dean, J. L., Heirs of				3.60
Esancy, Robert				4.32
Hannan, Sidney, Heirs of				28.80
Hotham, Chas, Heirs of				18.00
Lamson, John				1.80
Leach, Ray				23.04
Mosher, Clyde				14.40
Patterson, John				39.60
Paul, Leroy				18.00
Ripley, Allen				14.40
Shaw, Joseph B.				57.60
Wood, W. W. & Dean, J. L., Heirs of Both				4.32
Wheeler, E. G.				43.20
Wentworth, F. C.				64.80
	$2.07	$2.07	$61.98	$ 377.28
		13.80		839.47
		$15.87		$1,216.75

UNPAID TAXES

R. E Cunningham Commitment

	1938	1939
Boynton, Maurice	$26.43	$71.68

TOWN OFFICERS AND MISC. EXPENSE

Appropriation	$1,300.00
Ivan Davis, cost of Liens	1.50
F. Adams, cost of Liens	3.00
E. and V. Ryan, Cost of Liens	3.00
H. C. Ryan, Cost of Liens	3.00
Lottie Chote, Cost of Liens	1.50
E. B. Whitaker, Cost of Liens	1.50
Old Lamp at Office	5.00
State of Maine, Bank Stock	40.98
State of Maine, Dog Tax Refund	30.11
State of Maine, R. R. and Tel. Tax	10.60
S. W. Powell, Cost of Liens	6.00
Overdrawn to Summary	167.01
	$1,673.20

Hutchins Bros., reports and supplies	$ 69.05
Guy Dow, moderator	3.00
Merle S. Jones, salary	320.74
Liberty Tel. Co.	32.06
Loring, Short & Harmon	9.65
Maude Burkill, rent for doctor	53.00
E. Ashley Walter, Jr., bond for treas.	8.00
Maine Bonding Co., bond for collector	12.00
Condon Motor Exp.	.45
Alton Overlock, lumber	3.24
Eastern Fire Equip. Co.	14.72
A. M. Boynton, cost of liens	19.50
Used Car Market Reports	7.00
K. A. Rogers, painting and steps	9.73
Roy M. Trask, sealer	10.00
Maine Municipal Asso., dues	15.00
A. O. Parmenter, supplies	2.00
City of Belfast, (fire department) Wellman fire	125.00
W. R. Cole, office light and supplies	11.55

R. I. Morse, deeds	6.55	
Collector of Internal Rev.	15.42	
A. M. Boynton, 2% com.	296.04	
A. M. Boynton, school committee	5.00	
A. M. Boynton, constable	15.00	
C. C. Banks, paints and supplies	6.37	
J. P. Sanford, clerk	16.95	
James F. Burkill, treasurer	125.00	
James F. Burkill, postage etc.	10.17	
F. C. Tibbetts, S. Com.	5.00	
Raymond Hannan	5.00	
Roy M. Trask, sal.	154.10	
Roy M. Trask, postage, use of car and cash paid out	31.10	
W. R. Cole, sal.	122.20	
W. R. Cole, postage, car etc.	18.90	
K. A. Rogers, sal.	104.15	
C. C. Banks, Wellman fire	10.56	
	$1,673.20	$1,673.20

AID TO DEPENDENT CHILDREN

Appropriation		$450.00
Pd. State Treasurer, Rowell	$183.49	
Pd. State Treasurer, Rhodes	31.17	
	$214.66	
Unexpended Balance to Summary	235.34	
	$450.00	$450.00

SUPPORT OF POOR

Appropriation	$150.00
C. Cayford	25.25
Rec'd, Town of Union, Roy Family	525.68
Rec'd, State, Doris Abbott	62.87
Due, Town of Union	69.99

Frank Roy Family

Paid A. O. Parmenter, Supplies	$481.17	
Paid N. W. Skidmore, Rent	42.00	
Paid Dr. S. C. Cates	11.50	
Paid W. S. Trask, Wood	22.00	
Paid J. C. Hannan, Hauling Wood	4.00	
Paid W. R. Cole, clothing	14.00	
Paid W. R. Cole, Wood	18.00	
Paid C. C. Banks, Hauling Wood	3.00	
	$595.67	

Doris Abbott

Paid E. M. G. Hosp.	$62.87	

Bertha Sylvester

Paid Dr. M. G. Collins	3.00	
Paid Maude Burkill, Tramps	2.00	

Cayford Family

Paid E. R. Dowe	$20.00	
Paid Roy Trask, cash paid out	2.50	
Paid W. R. Cole, clothing	6.17	
Paid Willowcrest Home, Board and Care	627.40	
Paid Dr. C. R. McLaughlin	5.00	
Paid J. B. Farrell Co.	18.11	
Paid E. B. Whitaker	4.50	
	$683.68	
		$833.79
Overexpended to Summary		513.43
	$1,347.22	$1,347.22

ROADS AND BRIDGES

H. A. Moody

	Dr.	Cr.
Appropriation		$300.00
Special Resolve Maint.		75.00
H. A. Moody	$ 95.21	
C. C. Banks	46.21	
R. S. Worthing	187.20	
C. C. Randall, Heirs, Gravel	13.00	
Coll. of Int. Rev.	24.49	
	$366.11	
Unexpended	8.89	
	$375.00	$375.00

So. Liberty by Arthur Turner

Appropriation		$500.00
Transferred from Prescott Road		24.10
Arthur Turner	$104.61	
Alton Overlock	60.34	
Alton Overlock, Plank	10.28	
George Leigher	31.03	
W. R. Cole	36.77	
Merle Overlock	43.34	
J. McLain	45.60	
Frank Callahan	15.33	
C. C. Banks	20.38	
H. A. Moody	7.71	
C. C. Randall, Heirs, Gravel	5.10	
N. E. Metal, Culvert	69.20	
Coll. of Int. Rev.	22.99	
	$472.68	
Unexpended	51.42	
	$524.10	$524.10

West Liberty

Appropriation, Inc. 50|50		$700.00
H. A. Moody	$ 1.24	
Carl Turner	5.56	
J. P. Sanford	15.92	
C. C. Banks	104.24	
R. S. Worthing	92.08	
R. Trask	22.80	
M. Towle	72.40	
Arthur Boynton	4.56	
Lyman Boynton	4.56	
F. C. Tibbetts	21.12	
J. N. Blanchard	75.51	
Arthur Plummer	26.08	
W. S. Trask	27.13	
Melvin Chadwick	18.35	
W. R. Cole, Supplies	.60	
H. Hannan	1.32	
Guy Hannan	20.72	
R. Ripley	20.00	
E. B. Whitaker	4.96	
Albert Morang, Gravel	7.50	
C. Randall, Heirs, Gravel	12.00	
Percy Knowlton, Gravel	2.40	
A. Richards, Gravel	3.00	
Coll. Int. Rev.	17.83	
Cooper & Co., Culverts	31.78	
Unexpended	86.33	
	$700.00	$700.00

SUMMARY, ROADS AND BRIDGES

Appro. inluding 50|50 and Spec. Res. Maint.		$1,575.00
Balance Prescott Road		24.10
Expended by Moody	$366.11	
Expended by Turner	472.68	

Expended, West Liberty	613.67	
Unexpended to Summary	146.64	
	$1,599.10	$1,599.10

CUTTING BUSHES, IMPROVED ROADS

Balance from 1944		$124.36
Appropriation		150.00
Alton Overlock	$11.28	
Alton Overlock, Use of Machine	2.00	
George Leigher	5.28	
	$18.56	
Unexpended Balance to Summary	255.80	
	$274.36	$274.36

PRESCOTT HILL ROAD

Balance from 1944		$24.10
Transferred to Roads and Bridges (South Liberty)	24.10	

LAMSON ROAD

Appropriation		$200.00
F. C. Tibbetts, Trucking	$1.50	
W. L. Trask	5.60	
A. M. Boynton	5.14	
Melvin Chadwick	7.50	
Roy Trask	4.78	
Maurice Towle	4.78	
John Blanchard	5.18	
Collector of Internal Revenue	3.00	
Cooper & Co., Culverts	97.67	
	$135.15	
Unexpended Balance Carried to 1946	64.85	
	$200.00	$200.00

PATROLMAN'S SALARY AND MAINT. ROUTE NO. 3

Appropriation		$750.00
Pd. State Treasurer, Oct. 27	$781.40	
Overdraft to Summary		31.40
	$781.40	$781.40

SPECIAL RESOLVE MAINT

Appropriation		$75.00
Transferred to R. & Bridges (East Liberty)	$75.00	

MAINTENANCE, THIRD CLASS ROAD

Appropriation		$385.00
Overdraft, 1944	$32.73	
Arthur Turner	11.14	
Merle Overlock, Truck	12.82	
Carl Turner, Truck	12.13	
Herbert Hannan	5.41	
W. R. Cole, Truck	13.59	
Collector of Int. Reveune	1.88	
	$89.70	
Unexpended Balance to 1946	295.30	
	$385.00	$385.00

STATE AID CONSTRUCTION

Appropriation 1944 for Post War Construction	$799.50
Appropriation 1945 for Road Machine if not Matched by State	799.50

SNOW REMOVAL AND SANDING

Appropriation by Town	$1,300.00
State of Maine	1,456.94

G. B. Finley		41.60
Town of Montville		126.08
G. B. Finley		27.50
		$2,952.12
B. M. Clark	$ 84.95	
J. C. Creighton	1.71	
Bricknell Mfg. Co.	3.83	
Hussey Hdw. Co.	9.29	
Arthur Edmunds	9.00	
Roy Trask	31.32	
Raymond Hannan	24.20	
A. R. Whitaker	126.64	
Raymond Mathews	26.25	
Melvin Chadwick	220.81	
Maurice Scates	186.10	
R. S. Worthing, Wood	10.00	
Eastern Tractor and Equip.	53.31	
Berkley Cunningham, Sand	26.03	
Jessie Flanders	9.92	
Donald Rhodes	1.55	
Maynard Light	2.79	
Vernon Crommett	6.51	
I. C. Hannan	68.06	
M. W. Harriman	60.14	
Carl Turner	4.11	
Donald Turner	.93	
Robert Turner	.93	
H. A. Moody	96.66	
Merle Overlock	264.70	
Maine Steel, Inc.	140.55	
W. R. Cole	157.59	
Elden Ripley	4.03	
A. O. Parmenter	12.62	
Central Welding Co.	235.00	
C. C. Banks	52.86	
State of Maine, Salt	53.85	

George Leigher	11.53	
Frank Callahan	12.28	
S. Rogerson, Sand	8.70	
E. A. Walters, Jr., Ins.	29.50	
Hall Hardware Co.	5.81	
Grace Prescott	5.00	
J. McLain	1.32	
J. McLain, Jr.	1.32	
Jessie McLain	1.32	
Alton Overlock	4.83	
Wesley Marple	37.38	
R. S. Worthing	177.40	
Robert Overlock	14.81	
Gerald Sherman	26.83	
F. E. Peavey	4.50	
M. W. Merrill	32.03	
Farrar Brown Co.	2.10	
Dave Morley	.45	
C. Barnes	3.40	
Everett Overlock	1.32	
Arthur Turner	2.44	
Collector of Internal Revenue	52.51	
Unexpended Balance to 1946	529.10	
	$2,952.12	$2,952.12

TEMPORARY LOANS

C. C. Banks, Note, June 6		$500.00
Pd. C. C. Banks, note, July 5	$500.00	

ADVERTISING MAINE

Appropriation		$25.00
Pd. Maine Publicity Bureau	$25.00	

F. S. EMERSON FUND

Cash from First National Bank This is Balance of his Estate		$40.77

ESTATE OF HATTIE DAVIS & FRED CHAPMAN

Pd to James F. Burkill, Town Treas.and accepted by the Town at last annual meeting		$100.00
Paid to First National Bank of Belfast, May 7, Credited to Cemetery Trusts	$100.00	

WARRANTS DRAWN ON TREASURER

Excise Tax and Interest		$ 32.58
Support of Poor		1,347.22
Town Officers and Misc. Expense		1,673.20
Memorial Day		50.00
Public Health Nursing		35.00
State Tax		1,759.53
County Tax		812.47
Overlay and Abatements		457.78
Roads and Bridges, Including Special Resolve Maint.		1,452.46
Cutting Bushes		18.56
Lamson Road		135.15
Patrolman's Salary and Maint. Route 3		781.40
Third Class Maint.	89.70	
Overdraft 1944	32.73	
		56.97
Advertising Maine		25.00
Hattie Davis & Fred Chapman Cemetery Fund, paid bank		100.00
Paid Cemetery Trusts for Mowing Cemetery		4.00
Aid to Dependent Children		214.66
Street Lights		180.00
Collector of Internal Revenue		108.79
Schools		9,851.71
School Repairs and Ins.	$434.79	
,Overdraft 1944	-39.19	
		395.60

Snow Removal and Sanding	2,497.45	
Paid A. M. Boynton, 1944 Tax Liens	143.14	
Paid Temporary Loan	500.00	
Paid A. M. Boynton, Edward Hannan 1944 tax to T. Property	6.80	
Total Warrants Drawn on Treasurer		$22,565.04

SUMMARY OF ACCOUNTS

	Overdrawn	Unexp.
Excise Tax and Interest		$473.94
Support of Poor	$513.43	
Town Officers' and Misc. Exp.	267.01	
Roads and Bridges		146.64
Patrol Salary and Maint Route 3	31.40	
Cutting Bushes, Imp. Roads		255.80
Aid to Dependent Children		235.34
Overlay and Abatements	51.56	
	$863.40	$1,111.72
Unexpended Balance	248.32	
	$1,111.72	$1,111.72

NET SURPLUS

Net Surplus, Feb. 7, 1945		$2,249.83
Gain in Town Property, F. Adams	$ 5.35	
Gain in Town Property, H. E. Ryan, Heirs of	4.40	
Gain in Town Property, H. C. Hager	15.20	
		24.95
		$2,274.78
Unexpended Balance from Summary		248.32
Net Surplus, Feb. 7, 1946		$2,523.10

BALANCE SHEET—FEB. 8, 1946
Compared With Feb. 7, 1945

Assets

	Year of 1944	Year of 1945
Cash in Treasury	$3,103.39	$5,855.87
Due on 1938 Taxes	71.93	26.43
Due on 1939 Taxes	143.50	71.68
Due on 1940 Taxes	3.06	
Due on 1941 Taxes	15.63	
Due on 1942 Taxes	5.07	2.07
Due on 1943 Taxes	25.56	15.87
Due on 1944 Taxes	842.18	61.98
Due on 1945 Taxes		1,216.75
Town Property	388.54	408.12
Due on 1943 Tax Liens	161.70	
Due on 1944 Tax Liens		96.56
Due from Town of Union, F. Roy acct.	79.75	69.99
Due from State of Maine, Doris Hilton Account	152.19	
Due from Town of Palermo, Plowing Snow	67.10	
Due from Town of Appleton, Plowing Snow	15.25	
School Repairs and Ins, Overdraft Carried Forward	39.19	104.41
Cemetery Trusts in Banks and Govt Bonds	640.00	740.00
Cemetery Trusts, Int. in Bank	154.25	171.87
Third Class Maint, Overdraft Carried to 1945	32.73	
Total Assets	$5,941.02	$8,841.60

Liabilities

Cemetery Trusts in Bank and Bonds	$ 640.00	$ 740.00
Cemetery Trusts, Int. in Bank	154.25	171.87

Schools, Unex. Bal. Forwarded	1,848.98	2,847.13
Cutting Bushes, Unexpended 1944	124.36	
Prescott Hill, Unexpended 1944	24.10	
State Aid Construction	799.50	799.50
State Aid Construction, Raised 1945		799.50
Lamson Road, Unexpended Bal to 1946		64.85
Third Class Maint, Unexpended Bal. to 1946		295.30
Frank Emerson, Balance of Estate		40.77
Withholding Tax, Balance in Treasury		29.88
Snow Removal and Sanding, Unexpended to 1946		529.10
Estate of Hattie L. Davis and Fred Chapman	100.00	
Net Surplus, Feb. 7, 1945 & 46	2,249.83	2,523.70
Total Liabilities	$5,941.02	$8,841.60

Respectfully submitted,

ROY M. TRASK

W. R. COLE

KERVIN A. ROGERS

Selectmen of Liberty

REPORT OF J. F. BURKILL, TREASURER

Balance on Hand, Feb. 7, 1945	$3,103.39
Received from Frank Emerson, certificate of Particification	40.77
Received from Charles Cayford, rebate on clothes and stove	25.25
Received from A. D. Mathews, cemetery lot	4.00
Received from Lamp at town office	5.00
Received from Carol C. Banks, temp. loan	500.00
Received from State of Maine Welfare, Doris Abbott	215.06
Received from State of Maine, bank stock	40.98

Received from State of Maine, dog tax refund	30.11
Received from State of Maine, R. R. & Tel.	10.60
Received from State of Maine, plowing snow	1,456.94
Received from State of Maine, State school fund	2,429.94
Received from State of Maine, equalization fund	959.00
Received from Town of Palermo, tuition	400.00
Received from Town of Palermo, plowing snow	67.10
Received from Town of Appleton, plowing snow	15.25
Received from Town of Searsmont, tuition	622.40
Received from Town of Montville, tuition	1,393.52
Received from Town of Montville, plowing snow	126.08
Received from Liens, 1943	59.70
Received from Liens, 1944	5.10
Received from Cost of liens	19.00
Received from Town Property	155.65
Received from Town of Union, welfare, F. Roy family	605.43
Received from Carol C. Banks, excise tax	506.52
Received from R. E. Cunningham, back taxes	117.32
Received from A. M. Boynton, taxes	15,268.15
Received from Federated Hardware Co., rebate on insurance	30.38
Received from George Finley	69.10
Received from Withholding Tax	138.67
Total Receipts	$28,420.91
Warrants Drawn	22,565.04
Cash on Hand, Feb. 8, 1946	$5,855.87

Respectfully submitted

J. F. BURKILL, Treasurer

Report of Superintendent of Schools

Financial Statement

Resources

Balance on hand, Feb. 1, 1945		$1,448.98	
Raised by town		5,000.00	
State school fund		2,429.94	
Equalization		959.00	
Tuition: Montville, sec.	$1,372.52		
Montville, ele.	21.00		
Palermo	400.00		
Searsmont	622.40		
		2,415.92	
Interest, permanent school fund		45.00	
Total			$12,298.84

Liabilities

Elementary teachers	$3,323.25	
Secondary teachers	3,249.03	
Janitor service and cleaning	716.85	
Conveyance	1,060.00	
Fuel	575.50	
Text books and supplies	927.08	
Total		$9,851.71
Balance on hand, Feb. 1, 1946		$2,447.13
Agricultural fund, on hand		400.00

Repair

Raised by town	$300.00	
Dividend, Federated H'rdware Mutuals	30.38	
Total		$330.38
Overdraft	$ 39.19	

Paid on order	395.60	
Total		$434.79
Overdraft, Feb. 1, 1946		104.41

Proposed Budget

Need

Elementary teachers	$4,160.00	
Secondary teachers	4,300.00	
Janitors	700.00	
Conveyance	1,000.00	
Fuel	700.00	
Text books and supplies	800.00	
Total		$11,660.00

Sources

From balance on hand	$ 800.00	
State school fund	2,400.00	
Equalization	1,217.00	
Tuition	2,400.00	
Permanent school fund	45.00	
*To be raised by the town	4,800.00	
Total		$11,662.00
*To be raised for repair		$500.00

This year the farm bureau and other workers have not only helped with the lunch program, but have helped considerably in the canning of beans, beets, corn and tomatoes for the lunch program. I appreciate this help and everyone realizes its value to our school program.

The school and town purchased an electric stove which is a great help in prepairing the lunches. To use the electric stove, it was necessary to put in a new entrance and to do considerable rewiring. At the same time we had the pump put on the power circuit and wired the small room down stairs so that power motors can be used there. This cost considerable, but will repay us many times in convenience and in reduced rates on the power

consumption.

We have closed our books with a very substantial balance on hand. This is partly due to the increase in state school funds, which this year was about $1,000 more than last years allotment. A second reason for the balance is due to the fact that the budget was made up anticipating three full time teachers in the high school, but due to the shortage of teachers last year we only had two teachers for a part of the time.

We must maintain a three teacher high school to warrant its continuance and we should work to increase its enrollment as much as possible. We, too, have not made increases in salaries in proprortion to other schools of similar size and location in the state. If we were dependent on non local teachers we would be paying 50 per cent more than we are now, and the time is approaching when it may be impossible to get local teachers. We must do some serious thinking.

"There are many areas and some whole states where good schools cannot be provided without imposing an undue local tax burden on the citizens. It is essential to provide adequate elementary and secondary schools everywhere, and additional educational opportunities for large numbers of people beyond the secondary level. Accordingly, I repeat the proposal of last year's Budget Message that the federal government provide financial aid to assist the states in assuring more nearly equal opportunities for a good education."

"As a part of our total public works program, consideration should be given to the need for providing adequate buildings for schools and other educational institutions. In view of current arrears in the construction of educational facilities, I believe that legislation to authorize grants for educational facilities, to be matched by similar expenditures by state and local authorities, should receive the favorable consideration of the Congress." President Truman

We have a splendid building, but to compete in the scientific world of the future we must have more opportunity to teach the various mechanical arts and skills. We are trying to provide for this teaching in a room which is smaller than an average classroom.

If we are to keep pace with other achievements, we must plan for additional rooms to take care of the children who should not be forced to attend the one room rural school.

If "Uncle Sam" acts and the state legislature makes money available, what are we going to do?

If the Sherman Corner School is to be maintained, it must have considerable work done on it. To make it attractive and livable the walls should be covered with wallboard and a new ceiling put on over the present one. The present walls and ceiling can not be made attractive with paint. Even this proposal might not make the building easy to heat, but it would help. Here again, is it wise to go to the expense of making this building livable with the possibility that the towns people may see fit to completely consolidate in a few years?

MERLE S. JONES

MISCELLANEOUS REPORTS

Observation Post

Balance, last report	$56.47
Paid, wood, clock, funnel, light	31.20
Balance	$25.27
Paid on electric wireing at W. H. S.	25.27
Received of Mrs. Tibbetts	$63.00
Paid Student Council	63.00

Account closed

Mr. Walker has made some funds available for repair work at the high school and has also left funds in our care for the upkeep of the dormitory. When we pay a supplementary tax on the dormitory we are reducing funds that are available for repairs and emergencies. With all Mr. Walker has done for this town I feel we should discontinue this practice.

Vital Statistics

1945-1946

DEATHS

1945		Y.	M.	D.
Apr. 14	Carrie Hannan Weymouth	60	2	4
May 27	Erma Christin Merriner	30	2	25
Aug. 20	Ella McCurdy	60	7	23
Aug. 6	Isabel Howes	75	10	28
1946				
Jan. 4	Leslie F. Hurd	87	9	17

Who is your local health officer?

Do the physicians and householders comply with the law by reporting cases of communicable diseases to the health officer and does he in turn report them to the State Bureau of Health?

Does he see to the isolation and quarantine of cases and contacts in order to protect the public according to the law and rules and regulations for control of communicable diseases of the Bureau of Health?

Does he cooperate with the teachers and they with him in excluding from school children with suspicious symptoms and in certifying to their readmission?

Do the people in this town support the local health officer's efforts at communicable disease control?

Respectfully submitted,

J. P. SANFORD, Town Clerk

CEMETERY TRUST FUNDS

	Original Deposit	Govt. Bond	Int. Earned	Paid Out	Bal. Feb. '46
Bradstreet Lot	$ 50.00		$26.28		$ 76.28
Brown, B. F.	100.00	$100.00	33.53		33.53
Hamilton Edgar E.	100.00	100.00	33.53		33.53
Matthews, A. D.	100.00	100.00	18.68	$4.00	14.68
Davis, Louisa	100.00	100.00	29.46		29.46
Johnson, Moses	100.00	100.00	12.95		12.95
Cargill, G. H.	15.00		4.00		19.00
Glidden, Olive	25.00		6.97		31.97
Benner, Rhoda	50.00		9.22		59.22
Charles I. Davis & Fred Chapman	100.00	100.00	1.25		1.25

Annual Report

Of the

Municipal Officers

of the

Town of Liberty

For the Municipal Year
1946

Annual Report

Of the

Municipal Officers

of the

Town of Liberty

For the Municipal Year
1946

Hutchins Brothers, Thorndike, Maine

TOWN OFFICERS

Selectmen, Assessors and Overseers of Poor

Kervin Rogers (Chairman) Raymond Banks W. R. Cole

TREASURER

Roy M. Trask

Tax Collector

A. M. Boynton

Constable

A. M. Boynton

Excise Tax Collector

C. C. Banks

Town Clerk

J. P. Sanford Beatrice Sanford, Deputy

Road Commissioners

H. A. Moody Arthur Turner

School Committee

F. C. Tibbetts Raymond Hannon Lolie Powell

Superintendent of Schools

Lewis L. Gray

Village Fire Wardens (For Emergency)

C. C. Banks James F. Burkill

Fire Wardens

Merle Overlock Maurice Scates Leroy Howes

Health Officer

Lewis L. Gray

ucceeds Husband as Town Clerk t Liberty; Raise $15,919 for Yr.

berty, March 3—Voters appro-rted $15,919.50 to pay the costs of n government, at the annual n meeting held today. Arthur M. aton was moderator, and the ing was opened by Reputy Town k (Mrs.) Beatrice Sanford, who elected as town clerk, succeed-her late husband in this re-sible post.

e principal contest of the day for second selectmen, where e Overlock of South Liberty, the berth on the fifth ballot. r candidates were Ralph Rob-t Roger Waugh, and Ivan Davis. ed without opposition was Ke-Rogers, as first selectman, and t. Cole on a triangular race for selectman, his opponents be-laude S. Knowlton and Ralph rts.

ad commissioners elected were Skidmore, for the Village, Le-Howe in East Liberty, and Ed-Whittaker, in West Liberty. nore defeated Earle Warren for the village position, while the others were unopposed.

A. M. Boynton, Lewis Pray, and Ralph Roberts were elected constables.

Forrest Tibbetts was elected to a three-year term on the supervising school committee. Fire wardens named were C. C. Banks, village; W. R. Cole, South Liberty; and Leroy Howe, East Liberty.

Appropriations included: schools, $6,000; repair and insurance of school houses, $500; support of poor, $150; town office, $1,700; repair of roads and bridges and commissioners' salaries, $1,500; third class road maintenance, $385; state aid roads, $799.50; mothers' aid, $400; snow removal, $1.400; street lights, $200; Memorial Day, $50; Maine publicity, $25; Sheepscot river bridge rebuilding, $1,000; Davis Road, so-called, $500; public health nurse, $35.

R. M. Trask bid in the town treasurer's job for $125., and the low bidder for collector of taxes was A. M. Boynton, at two percent.

Capital City Motor Co.

341 State St.

Augusta Tel. 1236 Mai

COUGHLIN'S DRUG STORE

177 Water Street Tel

Sickroom Supplies

Are "A Must" for ev
well equipped and effic
home and we have in st
every item you will need
lighten your nursing ta
If you are in doubt as
what you actually need
not pay us a visit, we
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TOWN WARRANT

Annual Meeting March 3, 1947

State of Maine County of Waldo, S. S.

To: A. M. Boynton, a Constable of the Town of Liberty, in the County of Waldo and State of Maine.

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the said Town of Liberty, qualified by law to vote in town affairs, to assemble in Community Hall, in said town, on the third day of March, A. D. 1947 at ten o'clock in the forenoon, to act on the following articles, To Wit:

Art. 1. To choose a moderator to preside at said meeting.

Art. 2. To choose a Clerk for the ensuing year.

Art. 3. To hear and act on the reports of town officers.

Art. 4. To elect a board of Selectmen for the ensuing year.

Art. 5. To elect a board of Assessors for the ensuing year.

Art. 6. To elect Overseers of the poor for the ensuing year.

Art. 7. To elect a member of the Superintending School Committee for the term of three years.

Art. 8. To fix compensation and elect a Collector of Taxes for the ensuing year.

Art. 9. To fix compensation and elect a Town Treasurer for the ensuing year.

Art. 10. To elect a Collector of Excise Tax for the ensuing year.

Art. 11. To elect one or more Constables for the ensuing year.

Art. 12. To elect one or more Road Commissioners for the ensuing year.

Art. 13. To elect all other necessary Town Officers.

Art. 14. To see what sum of money the town will vote to raise and appropriate for each of the following purposes:

(a) Town Officers and Miscellaneous expenses.
(b) Support of Poor.
(c) Aid to Dependent Children.
(d) Roads and Bridges including Commissioners salaries.
(e) Street Lights.
(f) Patrolman's Salary and Maint. R. 3
(g) Maintenance of Special Resolve Road.
(h) Cutting bushes on Improved roads.
(i) Maintenance 3rd. Class Road. ($385)
(j) Snow Removal and Sanding.
(k) Common Schools, High Schools, Books and Supplies.
(l) Repairs and Insurance on School Buildings.
(m) Memorial Day.

Art. 15. To see what sum the town will vote to raise and appropriate for State Aid Construction (in addition to the amounts regularly raised for the care of Ways Highways and Bridges) under the provisions of Sec. 19, Chap. 28 of the Revised Statutes of 1930 or under the provisions of Chap. 213, Public Laws of 1941.

Art. 16. To see if the town will vote to raise and appropriate $35.00 for Public Health Nursing in Liberty, said sum to be expended by the State Bureau of Health for local service.

Art. 17. To see if the town will vote to raise and appropriate the sum of $25.00 to be paid to the State of Maine Publicity Bureau to be expended for advertising the natural resources, advantages and attractions of the State of Maine, in accordance with the provisions of Chap. 5, Sec. 82 of the Revised Statutes of Maine.

Art. 18. To see if the town will vote to raise and appropriate the sum of $200 to cooperate with the Maine Forest Service and the Federal Government, in the control of the White Pine Blister Rust in accordance with Revised Statutes, Chapter 32, Secs. 53-58.

Art. 19. To see if the town will vote to appropriate the current year's Excise Tax for the purchase of fire fighting equipment.

Art. 20. To see what action the town will take in regard to organizing a volunteer fire company.

Art. 21. To see what sum the town will vote to raise and appropriate for the repairs of the Sheepscott River Bridge.

Art. 22. To see if the town will vote to discontinue the old Belfast Road from a point opposite Neal Skidmore's house to Otis Wing's driveway.

Art. 23. To see if the town will vote to abate the taxes on power line extensions built in town during the current year for a period of ten years.

Art. 24. To see if the town will vote to abate the tax on Community Hall; provided the town has use of the hall rent free, for town purposes.

Art. 25. To see if the town will vote to abate the tax on Marshall's Shore property owned by Catherine Walker's heirs, if used for public picnic grounds.

Art. 26. To see if the town will vote to allow 2% discount on taxes (except single polls) paid on or before July 10, of the current year, also to charge 6% interest on tax liens.

Art. 27. To see if the town will vote to pay state wages for all employees, teams and equipment.

Art. 28. To see if the town will vote to have installed two (2) new street lights. One to be at the Junction of Rt. 220 and Rt. 3, the other to be in rear of canning factory.

Art. 29. To see if the town will vote to authorize the selectmen to sell and dispose of any tax titles held by the town on such terms as they deem advisable, and to execute and deliver quitclaim deeds for same, such property to be advertised at same places where town warrants are posted at least seven days before sale.

Art. 30. To see if the town will vote to authorize the selectmen to procure a temporary loan or loans not exceeding a total amount of $4,000.00 and to execute and deliver in the name of the town its note or notes therefor, said loan or loans to be paid during the municipal year out of money raised by taxes during such current year.

Art. 31. To see whether or not the Town will vote to

enter into a contract with Central Maine Power Company for a term of ten (10) years, whereby, in consideration of the furnishing of street lighting service to the Town during the term of said contract, all as more fully set forth in the contract, copy of which has been presented to this meeting, the Town will pay for such street lighting service in accordance with the Company's municipal street lighting rate - contract basis.

Art. 32. To see what action the Town will take with reference to authorizing the Selectmen to execute and deliver the contract referred to in the preceding article.

Art. 33. To see what sum of money, if any, the town will vote to raise and appropriate, to be expended on the Davis Road, (so called); in addition to the sum regularly raised for repairs to roads and bridges.

Hereof fail not and have you there and then this warrant with your doings thereon.

The Selectmen hereby give notice that they will be in session for the purpose of revising and correcting the list of voters at the town office, at nine o'clock in the forenoon on the day of said meeting.

Given under our hands this 6th day of February, A. D. 1947.

KERVIN A. ROGERS

RAYMOND A. BANKS

W. R. COLE

Selectmen of Liberty

ASSESSORS' REPORT

For the Year Ending February 6, 1947

Real Estate, Resident	$134,855.00	
Real Estate, Non Resident	61,520.00	
Total Real Estate		$196,375.00
Personal Estate, Resident	$31,075.00	
Personal Estate, Non-Resident	3,600.00	
Total Personal Estate		$34,675.00
Grand Total		$231,050.00
Total Value of Land	$ 91,270.00	
Total Value of Buildings	105,105.00	

Rate of Taxation .068
Number of Polls Taxed 133
Number of Polls Not Taxed 11

	No.	Av. Val.	Total Val.
Horses	54	$82.07	$4,465.00
Colts	1		100.00
Steers and Oxen	14	92.14	1,290.00
Milk Cows	169	59.62	10,075.00
Heifers, over 2 yrs, not milking	69	37.61	2,595.00
Heifers, 18 months to 2 yrs.	3	33.33	100.00
Fowl	1705	.79	1,340.00
Total Livestock and Poultry			$19,965.00

AMOUNTS RAISED AT MARCH MEETING

Town Officers' and Misc. Expense	$1,300.00

Support of Poor	900.00
Aid to Dependent Children	300.00
Roads and Bridges	1,500.00
Street Lights	180.00
Patrolman's Salary and Maint of Route 3	850.00
Maintenance, Special Resolve	75.00
Cutting Bushes on Improved Roads	50.00
Maintenance, Third Class Road	385.00
Snow Removal and Sanding	1,000.00
Schools, Common, High, Books and Supplies	4,800.00
Repairs and Insurance on School Buildings	500.00
Memorial Day	50.00
State Aid Construction	799.50
State Nursing for Liberty	35.00
Maine Publicity	25.00
Guard Rail Repair, Post Office to Ludwick Place	40.00
Repair of Ripley Road	200.00
State Tax	1,759.53
County Tax	812.47
Int. on School Fund	45.00
Overlay	503.90
Committed to A. M. Boynton, Collector April 27, 1946	$16,110.40
Supplementary Tax	101.08

KERVIN A. ROGERS

RAYMOND A. BANKS

W. R. COLE

Assessors of Liberty

EXCISE TAX AND FIRE EQUIPMENT

Rec'd from C. C. Banks, Coll. of Excise	$641.65
Rec'd from Harry Snow for Indian Pump	15.00
Rec'd from Fritz Broderson for Indian Pump	15.00

Paid Treasurer of U. S. A., Fire Hose	$ 55.00	
Eastern Fire Equipment, 1000 ft. of Hose	588.36	
C. C. Banks, Express	3.06	
C. C. Banks, Excise Tax Coll. Salary	26.40	
W. R. Cole, Connection for Hose	10.00	
Overdraft to Summary		11.17
	$682.82	$682.82

The present amount of fire equipment owned by the town is as follows:

2,000 feet of hose; 1,000 feet which is new and 1,000 feet of used which was purchased from the Govt. as surplus. This hose was paid for with Excise Tax money received for the current year.

2 fire pumps, 300 feet of hose, and a fog nozzle donated thru the generosity of Mr. Walker.

We also have 10 "Indian" pumps for use in forest and grass fire.

It is hoped that the towspeople will see fit to organize a volunteer fire company and as funds are accumulated that it will be possible to purchase a truck and extra equipment and erect some sort of building to house this equipment.

ACCOUNTS RECEIVABLE

As shown in last year's report

Due from Town of Union, Roy Family	$69.99	
Rec'd from Town of Union Feb. 14		$69.99

MEMORIAL DAY

Appropriation		$50.00
Paid H. A. Moody, Treas. S. of V.	$50.00	

ADVERTISING MAINE

Appropriation		$25.00
Pd. State of Maine Publicity Bureau	$25.00	

PUBLIC HEALTH NURSE

Appropriation		$35.00
Pd. State Treasurer, Sept. 9	$35.00	

STATE TAX

Assessment		$1,759.53
Pd. State Treasurer, July 27	$1,759.53	

COUNTY TAX

Assessment		$812.47
Pd. County Treasurer, July 10	$812.47	

STREET LIGHTS

Appropriation		$180.00
Pd. C. M. Power Co.	$171.00	
Unexpended Balance to Summary	9.00	
	$180.00	$180.00

ANNUAL REPORT OF THE PUBLIC HEALTH NURSE 1946

Although the Public Health Nursing Program in your community for the year 1946 suffered an interruption caused by the serious illness of your Public Health Nurse. we have made every effort to give you the most efficient service possible under the present circumstances.

While on duty your nurse rendered the following services in your community:

Visits were made to expectant mothers to encourage

early and regular visits to their physicians. Special stress was placed on the importance of the right types of food needed in the diet.

In her work with the mothers of infants and pre-school children she has helped the mothers plan for good daily schedules and right health habits.

The desirability of medical supervision and immunization against whooping cough, diphtheria and smallpox has been stressed.

Plans were made with the members of the Health Committee for a series of Child Health Conferences. We regret very much that these had to be cancelled, first due to a number of cases of a communicable disease in the area, and later due to the illness of the nurse.

118 tuberculin tests were given in the schools. Arrangements were made for all who reacted to the test to be x-rayed either by the family physician or at a clinic held in Belfast under the auspices of the State of Maine Bureau of Health.

Schools were visited and conferences held with the teachers in the interest of planing for better health services.

We regret that Mrs. Young has resigned. However we've been very fortunate in obtaining the promise of a well qualified nurse for our staff early in 1947. She will be assigned to your community.

We feel confidant that she, with her preparation and experience, and with the support and interest of the Health Committee, will give your community a progressive and efficient Public Health Nursing Program in 1947.

Our sincere thanks go to the members of the Health Committee, the town officials and school personnel for the cooperation and help during the past year.

Respectfully submitted,

Mrs. Lucy Hawkins, R. N.
District Public Health
Nursing Supervisor

OVERLAY AND ABATEMENT

Overlay		$503.90
Supplementary Tax		101.08
A. M. Boynton, Error C. C. Banks	$ 1.70	
A. M. Boynton, Error Vernon Wyman	5.10	
A. M. Boynton, Error F. J. Hooper	3.68	
A.M. Boynton, 2% Dis. on Taxes	165.72	
A. M. Boynton, Community Hall	68.00	
A. M. Boynton, Kenneth Kenoyer Paid in Union	3.00	
A. M. Boynton, W. S. Lamson	3.00	
A M. Boynton, Ralph N. Roberts Paid in Mass.	3.00	
A. M. Boynton, Katherine Walker	34.00	
A. M. Boynton, Edward Whitaker Paid in Windsor	12.00	
Unexpended to Summary	305.78	
	$604.98	$604.98

TOWN FOREST AREA

Transferred by Vote of Town		
Cayford Place	$117.65	
Perkins Place	238.01	
	$355.66	
Pd. K. A. Rogers, Labor	6.00	
Rec'd from Roy M. Trask, Lumber		$ 5.00
Town Value Forest Area		356.66
	$361.66	$361.66

TOWN PROPERTY

Edward Hannan, 1942-43-44 Taxes	$22.33	
Sold to R. I. Ashman		$40.00
Credit to Surplus	$17.67	

Fernald Rhodes, 1933 Tax	$15.06	
Rec'd from Fernald Rhodes		$15.06
J. L. Dean, Heirs of, 1943-44 Taxes	$ 6.85	
Sold to R. I. Ashman		$18.40
Credit to Surplus	11.55	
	$18.40	$18.40
W. W. Wood & J. L. Dean, Heirs of Both, 1943-1944	$8.22	
Sold to R. I. Ashman		$17.68
Credit to Surplus	9.46	
	$17.68	$17.68
James L. Curtis, Jr. 1944-45 Taxes	$7.00	
Sold to Leroy Harrington		$7.00
Lewis Light, 1944-1945 Taxes	$12.60	
Rec'd from L. Light		$12.60
W. H. T. Demerritt, 1944 Tax	$23.80	
Rec'd from Mary A. Hanchett		$23.80
Bath Box Co., 1944 Tax	$2.04	
Rec'd, Bath Box Co		$2.04

TAX LIENS, 1944

Bachelor, Oscar	$44.20	
Paid by Oscar Bachelor		$44.20
Curtis, James, L. Jr.	3.40	
To Town Property Account		3.40
Light, Louie	6.12	
To Town Property Account		6.12

Paul, Leroy	17.00	
Sold Leroy Paul		17.00
Bath Box Company	2.04	
To Town Property Account		2.04
Demerritt, W. H. T., Heirs of	23.80	
To Town Property Account		23.80

TAX LIENS FOR 1945

Donald Rhodes	$28.80	
Rec'd from Donald Rhodes		$28.80
Leroy Paul	$18.00	
Rec'd from Leroy Paul		$18.00
Louie Light	$6.48	
Rec'd from Louie Light		$6.48
James L. Curtis, Jr.	$3.60	
Transferred to Town Property		$3.60
John Lamson	$ 1.80	
John Peterson	39.60	
Euphemia Dyer, Heirs of	14.40	
Ivan Davis, 2 Liens	93.60	
Maurice Boynton	21.60	
Stanley Powell, 3 Liens	41.40	
Total 1945 Liens	$212.40	

UNCOLLECTED TAXES

A. M. Boynton, Collector

	1943	1944	1945	1946
Bachelor, Oscar				$ 49.30
Boynton, Maurice				22.44

Colby, Laurence		.72	
Cates, C. S.			53.30
Curtis, Leslie		3.00	3.00
Cram, Herbert			45.22
Chase, Stewart			141.04
Davis, Ivan			117.30
Dyer, Euphemia, Heirs of			13.60
Hunter, Gladys			75.80
Ludwick, Clarence		3.72	
Overlock, Everett	3.00	3.00	3.00
Marriner, Clifton	25.16		
Ordway, Mary & Harry Brown			89.76
Powell, Stanley		7.20	49.64
Prescott, Leon			68.00
Rogerson, Leonard		6.05	69.70
Rogerson, Beulah			12.92
Ripley, Elden			16.22
Rhodes, Donald		2.52	21.82
Sanford, J. P., To be paid by Richard Belden			37.40
Wellman, Otto		3.72	
Wyman, Vernon			56.78
Whitaker, A. R.			51.50
White, Bessie			27.12
Warren, Merle C.			29.92
Wellman, W. H.			128.36
	$28.16	$29.93	$1,183.14

Non-Resident

Adams, Franklin	$ 9.52
Bath Box Co.	2.38
Condon, Bruce	3.74
Choate, Lottie	5.78
Hannan, Sidney, Heirs of	29.92
Leach, Ray	14.14
Ludwig, Earl	7.48
Light, Elmer	3.74

Lamson, John			2.04
Paul, Leroy			18.70
Ripley, Allen			14.96
Rowell, Beacher			7.14
Thurston, Perley			2.04
			$ 121.58
	$28.16	$29.93	1,183.14
			$1,304.72

R. E. Cunningham, Collector

	(1938)	(1939)
Boynton, Maurice	$26.43	$71.68

TOWN OFFICERS AND MISC. EXPENSE

Appropriation		$1,300.00
Fernald Rhodes, Cost of Liens		1.50
R. J. Ashman, Cost of Liens		6.00
S. A. Paul, Cost of Liens and Int.		4.12
Donald Rhodes, Cost of Liens		3.50
Oscar Bachelor, Cost of Liens and Int.		7.02
James L. Curtis, Jr. Cost of Liens		3.00
L. A. Light, Cost of Liens and Int.		3.92
Mary A. Hanchett, Cost of Liens and Int.		3.89
Bath Box Co., Cost of Liens		1.93
M. S. Towle, Cayford Furniture		30.00
State of Maine, Treas, Bank Stock		44.43
State of Maine, R. R. & Tel. Tax		2.86
		$1,412.17
Coll. of Internal Revenue, Merle Jones	$ 4.50	
Lib. & Bel. Tel. Co.	19.00	
State Treas., Audit	174.87	
Hutchins Bros., Reports	99.25	
Merle Jones, Salary	53.34	
A. M. Boynton, Moderator	3.00	

A. M. Boynton, Salary	320.24	
A. M. Boynton, Constable Fee	15.00	
E. Ashley Walters, Treas. & Coll. Bond	20.00	
Loring, Short & Harmon, Supplies	12.25	
Maude Burkill, Doctor's Office Fee	96.00	
Lewis L. Gray, Salary	325.57	
A. M. Boynton, Recording Cost of Liens	21.00	
Catherine Worthing, Ballot Clerk	11.28	
Lucilla Wyman, Ballot Clerk	11.28	
Hazel Adams, Ballot Clerk	11.28	
Evelyn Scates, Ballot Clerk	11.28	
Nat. Used Car Market, Reports	7.00	
Raymond Banks, Sealer	10.00	
Raymond Banks, Salary	146.47	
W. R. Cole, Salary	140.29	
W. R. Cole, Use of Car, Tel. Etc.	22.61	
Kervin Rogers, Salary	182.52	
Kervin Rogers, Use of Car, Tel. Etc.	20.91	
Elmo Anderson, Use of Tractor	10.00	
First Nat. Bank, Safe Deposit Box	8.01	
Maine Municipal Assoc., Dues	15.00	
Roy Trask, Dog Tax Refund	.90	
Roy Trask, Dis. Liens	1.00	
Roy Trask, Treas. Salary	125.00	
Roy Trask, Postage	9.27	
C. M. Howes, Lot in Montville	3.50	
Journal Office Supply Co.	.44	
C. C. Banks	6.00	
Raymond Hannon, Sal.	7.50	
Forrest Tibbetts, Sal.	7.50	
Lolie Powell, Sal.	7.50	
First Nat. Bank, Check Charge	.72	
Beatrice Sanford, Clerk's Salary	42.52	
Raymond Banks, Use of Car	3.00	
Overexpended to Summary		574.63
	$1,986.80	$1,986.80

F. S. EMERSON FUND

Balance in Treasury		$40.77
Paid First Nat. Bank, Cemetery Trust	$40.77	
	$40.77	$40.77

AID TO DEPENDENT CHILDREN

Appropriation		$300.00
State Treasurer, Rowell Children	$207.91	
State Treasurer, Jewett Children	27.00	
Unexpended Balance to Summary	65.09	
	$300.00	$300.00

SUPPORT OF POOR

Appropriation		$900.00
Rec'd, Town of Union, Roy Family		784.60
Due from Town of Union, Roy Family		125.89
Rec'd State, Doris Abbott		157.00

Frank Roy Family

Paid A. O. Parmenter, Supplies	$839.49
Paid N. W. Skidmore, Rent	42.00
Paid Dr. S. C. Cates	19.00
Paid George Cram, Wood	10.00
	$910.49

Doris Abbott

Paid Leroy Davis	$ 5.00
Paid Waldo County Hospital	52.00
Paid Horace M. Coombs	100.00
	$157.00

Cayford Family

Paid Willow Crest Home, Board and Care	$691.69

(Continued on page 27)

AUDITOR'S REPORT

STATE of MAINE

STATE DEPARTMENT OF AUDIT

Augusta

August 29, 1946

Board of Selectmen
Liberty, Maine
Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944 and at your request, the records of the Town of Liberty have been audited by Auditor C. G. Hawes for the period February 8, 1945 to February 7, 1946 inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary: Insofar as could be ascertained within the scope of the examination, the financial transactions of the town appear to have been appropriately handled.

Exhibits and schedules incorporated in this report impartially present the financial position of the town and the result of its operations for the period designated.

Comments and other data incorporated in this report may prove of interest to you. All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY
State Auditor

COMMENTS

Re: Audit of Accounts - Town of Liberty
February 8, 1945 to February 7, 1946

CASH

Cash on deposit and subject to check as of February 7, 1946, was confirmed with the depository. This amount which included in the deposits $3.09 which could not be identified, was reconciled with the balance as reflected by the records of the Treasurer after deducting the unidentified deposit. The $3.09 has been credited to a suspense account.

ACCOUNTS RECEIVABLE

This account, amounting to $69.99, is due from the Town of Union for pauper supplies.

TAXES RECEIVABLE

The 1945 commitment of taxes to the Collector was added and compared with the records of the Assessors and found to be in agreement. This commitment was accounted for by cash paid the Treasurer, abatements and discounts, or unpaid taxes as reflected by the records of the Collector.

Cash receipts and abatements on prior years' unpaid taxes appeared to have been credited against the proper accounts.

TAX LIENS

Payments received on tax liens were found to have been applied against the proper items. The unpaid 1943 tax liens have been transferred to the Tax Acquired Property account.

SURPLUS

At the close of the year, the unappropriated surplus amounted to $2,473.61, as compared to an unappropriated surplus of $1,888.15 at February 8, 1945. This represented an increase of $585.46 during the year under examination, the detail of which may be found on Exhibit E of this report.

TRUST FUNDS

The trust fund investments were examined, and the income withdrawn appeared to have properly accounted for.

GENERAL

The 1945 excise tax receipts, No. 17 to 159, and the 1946 excise tax receipts, No. 1 to 35, were checked from the copies of the receipts, and all monies were found to have been deposited with the Treasurer.

In a test check of invoices and payrolls, it was noted that many invoices were not on hand.

COMPARATIVE GENERAL

ASSETS

		Feb. 7, 1946		Feb. 7, 1945
Cash		$5,860.88		$3,105.31
Accounts Receivable (Schedule A-1)		69.99		162.10
Taxes Receivable:				
Current Year (Schedule A-2)	$1,216.75		$842.18	
Prior Years' (Schedule A-2)	178.03		264.75	
	1,394.78		1,106.93	
Less: Reserve for Losses	50.09		209.49	
		1,344.69		897.44
Tax Liens (Schedule A-3)		96.56		161.70
Tax Acquired Property (Schedule A-4)		408.12		388.54
TOTAL - GENERAL FUND		$7,780.24		$4,715.09
				TRUST
Time Deposits (Schedule A-5)		$311.87		$298.58
Investments (Schedule A-5)		600.00		500.00
Due from General Fund				100.00
TOTAL - Trust Funds		$911.87		$898.58

BALANCE SHEET EXHIBIT A
FUND

LIABILITIES

	Feb. 7, 1946	Feb. 7, 1945
Due Governmental Agency:		
Withholding Tax	$29.88	
Treasurer's Suspense Account	4.21	$ 1.12
Emerson Account	40.77	
Due Trust Funds		100.00
Total Liabilities	$74.86	$101.12

SURPLUS

Appropriated (Exhibit D)	$5,231.77		$2,725.82	
Unappropriated (Exhibit E)	2,473.61		1,888.15	
		7,705.38		4,613.97
TOTAL General Fund		$7,780.24		$4,715.09
FUNDS				
Principals (Schedule A-5)		$740.00		$740.00
Income (Schedule A-5)		171.87		158.58
TOTAL - Trust Funds		$911.87		$898.58

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STATEMENT O

Year

	Balances 2/8/45	Appro-priations	Cash Receipts	C
GENERAL GOVERNMENT				
Town Officers and Misc.		$1,300.00	$106.19	
PROTECTION				
Street Lightts		180.00		
HEALTH				
Public Health Nurse		35.00		
HIGHWAYS & BRIDGES				
Roads and Bridges		1,500.00		$
Snow Removal and Sanding		1,300.00	1,652.12	
State Aid Road-1945		799.50		
State Aid Road-1944	$ 799.50			
Maint. 3rd Class Roads	**32.73**	385.00		
Patrolman's Salary and Maint. Route 3		750.00		
Special Resolve Maint.		75.00		
Prescott Hill	24.10			
Cutting Bushes	124.36	150.00		
Lamson Road		200.00		
	915.23	5,159.50	1,652.12	
CHARITIES				
Support of Poor		150.00	613.80	
Aid to Dependent Children		450.00		
		600.00	613.80	
EDUCATION				
Schools	1,849.78	5,045.00	5,804.86	
School Repair and Ins.	**39.19**	300.00	30.38	
	1,810.59	5,345.00	5,835.24	
UNCLASSIFIED				
Advertising Maine		25.00		
Memorial Day		50.00		
		75.00		
SPECIAL ASSESSMENTS				
State Tax		1,759.53		
County Tax		812.47		
		2,572.00		
TOTAL-All departments	$2,725.82	$15,266.50	$8,207.35	$1
EXHIBITS	(A)	(C)	(B)	

RTY

EXHIBIT D

TAL OPERATIONS

7, 1946

	Cash Disburse-ments	Other Charges	BALANCES LAPSED Over-draft	Unex-pended	Carried Forward
.19	$1,673.20		$267.01		
.00	180.00				
.00	35.00				
.10	1,452.46			$146.64	
.12	2,423.02				$529.10
.50					799.50
.50					799.50
.27	56.97				295.30
.00	781.40		31.40		
.00		$75.00			
.10		24.10			
.36	18.56			255.80	
.00	135.15				64.85
.95	4,867.56	99.10	31.40	402.44	2,488.25
.79	1,347.22		513.43		
.00	214.66			235.34	
.79	1,561.88		513.43	235.34	
.64	9,851.71				2,847.93
.19	395.60				**104.41**
.83	10,247.31				2,743.52
.00	25.00				
.00	50.00				
.00	75.00				
.53	1,759.53				
.47	812.47				
.00	2,572.00				
.76	$21,211.95	$99.10	$811.84	$637.78	$5,231.77
	(B)		(E)	(E)	(A)

STATEMENT OF CHANGE IN UNAPPROPRIATED SURPLUS
Year Ended February 7, 1946

Unappropriated Surplus - February 8, 1945				$1,888.15
Adjustments Affecting Prior Years:				
Credits:				
Accounts Receivable - Not Set Up $152.19				
Reserve for Tax Accounts Adjusted 159.40				
Gain - Sale of Tax Acquired Property 24.95				
			$336.54	
Charge:				
Abatements on Prior Years' Taxes			83.60	
NET ADJUSTMENTS				252.94
ADJUSTED SURPLUS				$2,141.09
Decrease:				
Appropriation Balances -				
Overdraft (Exhibit D)	$811.84			
Unexpended (Exhibit D)	637.78			
	174.06			
Abatements on Current Year's Taxes		209.88		
Discounts on Current Year's Taxes		164.30		
Total Decrease			$548.24	
Increase:				
Overlay (Exhibit C)		361.22		
Excise Tax		473.94		
Supplemental Tax		45.60		
Total Increase			880.76	
NET INCREASE				$332.52
UNAPPROPRIATED SURPUS - Feb. 7, 1946 (Exhibit A)				$2,473.61

The complete report of the audit, as required by Chapter 80, Section 119, Revised Statutes of 1944, and amended by Chapter 84, Public Laws of 1945, is on file in the office of the Selectmen.

(Continued from Page 19)

Paid W R. Cole, Clothing	6.18	
Paid Dr. C. R. McLaughlin	6.00	
Paid Gardiner Gen. Hosp.	4.25	
Paid O. C. Pomeroy	124.00	
Paid H. F. Staples	23.00	
Paid Edward Gates	8.50	
Paid Raymond Banks	27.50	
Paid W. H. Sherman	1.00	
	$1,959.61	
Unexpended Balance to Summary	7.88	
	$1,967.49	$1,967.49

ROADS AND BRIDGES

East Liberty, H. A. Moody

Appropriation		$300.00
Special Resolve Maint.		75.00
Cooper & Co.	$ 23.36	
H. A. Moody	85.50	
R. S. Worthing	52.85	
C. C. Banks	163.08	
William Wellman	11.16	
Will Trask	11.22	
Guy Hannon	5.28	
Leroy Davis	2.64	
Kervin Rogers	2.64	
L. Rogerson, Sand	9.00	
P. L. Knowlton, Plank	1.50	
Raymond Smith	6.40	
	$374.63	
Unexpended	.37	
	$375.00	$375.00

South Liberty, Arthur Turner

Appropriation		$500.00
R. M. Lightbody	$ 5.87	
Arthur Turner	75.86	
Joe McLain	45.90	
Donald Rhodes	4.53	
W. R. Cole	6.70	
George Leigher	47.22	
Alton Overlock	68.38	
Charles Barnes, Plank	107.75	
Frank Callahan	8.28	
Roger Waugh, Plank	100.96	
Fred Priest	1.50	
	$472.95	
Unexpended	27.05	
	$500.00	$500.00

West Liberty, H. A. Moody

Appropriation, Inc. 50|50		$700.00
H. A. Moody	$145.48	
C. C. Banks	72.19	
R. S. Worthing	273.31	
Will Trask	49.50	
Maurice Towle	38.40	
John Blanchard	8.28	
Arthur Plummer	21.48	
Guy Hannon	14.52	
Raymond Smith	44.81	
C. C. Randall, Gravel	25.00	
Eastern Tractor and Equip Co.	10.50	
Luther Sherman	5.25	
Herman Boynton	12.08	
Alton Boynton	5.28	
Percy Knowlton	.50	

Alva F. Mathews, Car Damage	77.92	
Mel Chadwick	6.38	
		$700.00
Overexpended		110.88
	$810.88	$810.88

SUMMARY, ROADS AND BRIDGES

Appro., Including 50|50 & Spec. Res. Maint		$1,575.00
Expended by Moody	$374.63	
Expended by Turner	472.95	
Expended, West Liberty, H. A. Moody	810.88	
	$1,658.46	
Overexpended on Summary		83.46
	$1,658.46	$1,658.46

TOWN ROAD IMPROVEMENT FUND

West Liberty

Rec'd from State Treasurer, Dec. 13		$386.68
A. M. Boynton	$47.60	
W. L. Trask	42.00	
Mel Chadwick	69.84	
Herbert Magee	33.00	
Luther Sherman	21.00	
Jesse Flanders	12.00	
Frank Callahan	12.00	
Joseph McLain	12.00	
W. H. Hunter	12.00	
H. A. Moody	6.00	
Otis Wing	6.00	
W. H. Sherman	37.24	
C. C. Banks	25.60	
Raymond Smith	25.60	

N. W. Skidmore	12.80	
Raymond Banks	12.00	
Leonard Rogerson, Sand	5.25	
Bill Emons, Gravel	4.05	
	$395.98	
Overexpended		9.30
	$395.98	$395.98

East Liberty

	Dr.	Cr.
Received from State Treasurer, Dec. 13		$187.20
C. C. Banks	$38.40	
Raymond Smith	38.40	
Raymond Banks	20.40	
Merle Warren	18.00	
George Warren	18.00	
Emerson Warren	18.00	
Francis Rogers	18.00	
Percy White	18.00	
Mrs. Elmo Anderson, Gravel	4.50	
Percy Knowlton, Gravel	7.50	
	$199.20	
Overexpended		12.00
	$199.20	$199.20

South Liberty

Received from State Treasurer, Dec. 13		$302.60
C. C. Banks	$64.00	
Raymond Smith	57.60	
Raymond Banks	34.00	
George Warren	27.00	
Emerson Warren	27.00	
Francis Rogers	15.00	
Percy White	27.00	

H. A. Moody	27.00	
Frank Callahan	24.00	
Thelma Cole, Gravel	13.20	
Bill Eamons, Gravel	3.00	
	$318.80	
Overexpended		$16.20
	$318.80	$318.80

SUMMARY, TOWN ROAD IMPROVEMENT FUND

Total Received from State		$876.48
Expended, West Liberty	$395.98	
Expended, East Liberty	199.20	
Expended, South Liberty	318.80	
Overexpended to Summary		37.50
	$913.98	$913.98

LAMSON ROAD

1945 Unexpended Balance	$64.85
Balance Forwarded to 1947	

CUTTING BUSHES ON IMPROVED ROADS

Appropriation	$50.00
Balance Forwarded to 1947	

RIPLEY ROAD, SPECIAL APPROPRIATION

Appropriation		$200.00
H. A. Moody	$11.88	
R. S. Worthing	13.59	
C. C. Banks	33.22	
Raymond Smith	24.16	
W. L. Trask	24.42	
R. A. Ripley	61.20	

C. C. Randall, Gravel	7.80	
	$176.27	
Unexpended Balance to Summary	23.73	
	$200.00	$200.00

PATROLMAN'S SALARY & MAINT. ROUTE NO. 3

Appropriation		$850.00
Pd. State Treasurer, Dec. 30	$781.40	
Unexpended Balance to Summary	68.60	
	$850.00	$850.00

REPAIRING GUARD RAIL, POST OFFICE TO LUDWICK HOUSE

Appropriation		$40.00
H. A. Moody	$1.32	
R. S. Worthing	3.02	
W. L. Trask	5.28	
Guy Hannan	5.28	
A. O. Parmenter	.93	
	$15.83	
Unexpended Balance to 1947	24.17	
	$40.00	$40.00

MAINTENANCE, THIRD CLASS ROAD

1945 Balance		$295.30
Appropriation		385.00
Arthur Turner	$ 16.50	
Alton Overlock	34.73	
W. R. Cole	1.51	
C. C. Banks	107.20	

Raymond Smith	107.20	
Raymond Banks	56.95	
George Warren	6.00	
Emerson Warren	6.00	
Percy White	6.00	
H. A. Moody	39.00	
Frank Callahan	35.25	
Thelma Cole, Sand	6.30	
Will Eamons, Gravel	19.10	
Everett Overlock	2.25	
Joseph McLain	23.25	
Jesse Flanders	17.25	
W. H. Hunter	44.25	
Otis Wing	33.00	
Neal Skidmore	70.40	
Kenneth Ripley	38.40	
Arnold Millay	13.50	
Clayton Bowden	12.00	
Albert Morang, Sand	2.70	
		$680.30
Overexpended to Summary		18.44
	$698.74	$698.74

THIRD CLASS CONSTRUCTION

Received from State Treasurer		$827.85
C. C. Banks	$129.60	
Raymond Smith	129.60	
Neal Skidmore	129.60	
Kenneth Ripley	81.60	
Raymond Banks	68.85	
W.H. Hunter	60.75	
Otis Wing	60.75	
Arnold Millay	60.75	
Joquin Bettencourt	24.00	

Herbert Moody	30.75	
Clayton Bowden	3.00	
Thelma Cole, Gravel	2.90	
Will Eamons, Gravel	45.70	
	$827.85	$827.85

STATE AID CONSTRUCTION

Appropriation, 1944, for Construction	$799.50
Appropriation, 1945, For Road Machine	799.50
Appropriation, 1946, For Construction	799.50
All Carried to 1947	

SNOW REMOVAL AND SANDING

Appropriation by Town		1,000.00
State of Maine		1,496.40
Balance from 1945		529.10
		$3,025.50
Maurice Scates	$142.00	
Melvin Chadwick	186.13	
Wesley Marple	15.00	
Will Trask	8.58	
Charles Knowlton	2.64	
Roy Trask	5.28	
Arthur Whitaker	102.12	
H. A. Moody	193.41	
R. S. Worthing	140.43	
Burton Eastman	1.98	
George McLain	1.98	
Roy Davis	1.32	
Merle Overlock	425.55	
Alton Overlock	59.45	
Robert Overlock	20.13	
Arthur Turner	4.29	
Roger Waugh	34.50	

George Leigher	1.98	
Don Rhodes	1.51	
W. R. Cole	69.38	
N. W. Harriman	42.24	
Irving Hannon	54.01	
Leonard Rogerson, Sand	31.00	
Gerald Sherman	45.75	
Kenneth Sherman	34.50	
Maurice Towle	7.92	
Arthur Plummer	5.28	
John Blanchard	5.28	
C. C. Banks, Supplies	42.01	
B. M. Clark, Supplies	37.59	
Guy Hannon	3.30	
E. Ashley Walters	31.08	
Otis Wing	22.50	
Raymond Smith	260.80	
Neil Skidmore	22.40	
Raymond Banks	11.90	
W. H. Hunter	10.50	
Sam Norton	7.50	
Percy White	7.50	
A. O. Parmenter, Supplies	.53	
R. M. Lightbody	27.72	
W. A. Moody	44.25	
Vernon L. Bagley	349.49	
Richard Edgecomb	35.00	
Allan Moody	27.00	
E. N. Davis	6.00	
Luther Sherman	34.33	
Southworth Machine Co., Tractor Repair	1,016.84	
Overexpended to Summary		616.38
	$3,641.88	$3,641.88

WITHHOLDING TAX

Balance in Treasury, March 1946		$ 29.88
Balance, School Voucher Jan. 31, 1946 Merle Jones		4.50
Balance, School Voucher Jan. 31, 1946		93.00
Withheld During Year		1,017.31
Paid Collector of Internal Revenue	$1,008.94	
Balance in Treasury, Feb. 6, 1947	135.75	
	$1,144.69	$1,144.69

TEACHERS' RETIREMENT

Balance in School Account, Feb. 8, 1946		$157.32
Withheld During Year		230.41
Paid State Treasurer	$271.19	
Balance in Treasury, Feb. 6, 1947	116.54	
	$387.73	$387.73

WARRANTS DRAWN ON TREASURER

Excise Tax and Fire Equipment		$682.82
Support of Poor		1,951.61
Town Officers and Misc. Expense	$1,986.80	
Less Jones W. H. Tax	4.50	1,982.30
Memorial Day		50.00
Public Health Nursing		35.00
State Tax		1,759.53
County Tax		812.47
Overlay and Abatements		299.20
Roads and Bridges, Including Special Resolve Maintenance		1,658.46
Ripley Road		176.27
Town Road Improvement Fund		913.98
Third Class Maint		698.74
Repairing Guard Rail by Post Office		15.83
Patrolman's Salary and Maint. Route 3		781.40

Third Class Construction		827.85
Advertising Maine		25.00
Paid Cemetery Trusts for Mowing Cemetery		4.00
Paid Cemetery Trusts, First National Bank of Belfast, Emerson Fund		40.77
Aid to Dependent Children		234.91
Street Lights		171.00
Collector of Internal Revenue		1,008.94
Schools $11,463.52 Less Retirement	$157.32	
W. H. Tax	93.00	
	$250.32	11,213.20
Schools, Repairs and Insurance	$558.44	
1945 Overdraft	104.41	
		454.03
Snow Removal and Sanding		3,641.88
Paid A. M. Boynton, 1945 Tax Liens		269.28
Paid K. A. Rogers, Work on Forest Area		6.00
Teachers' Retirement		271.19
Total Warrants Drawn		$29,993.66

ROY M. TRASK, Treasurer

SUMMARY OF ACCOUNTS

	Overdrawn	Unexpended
Street Lights		$ 9.00
Excise Tax and Fire Equipment	$ 11.17	
Support of Poor		7.88
Town Officers and Misc. Exp.	574.63	
Roads and Bridges	83.46	
Patrol Salary and Maint. Route 3		68.60
Aid to Dependent Children		65.09
Overlay and Abatements		305.78
Snow Removal and Sanding	616.38	
Town Road Improvement Fund	37.50	

Ripley Road		23.73
Third Class Maint. Road	18.44	
	$1,341.58	$480.08
Overdraft to Surplus		861.50
	$1,341.58	$1,341.58

NET SURPLUS

Net. Surplus, Feb. 7, 1946		$2,523.70
Gain in Town Property, Edward Hannan	$17.67	
Gain in Town Property, J. L. Dean, Heirs of	11.55	
Gain in Town Property, Dean & Wood Heirs of Both	9.46	
		38.68
		$2,562.38
Overexpended Baance from Summary (deducted)		861.50
Net Surplus, Feb. 6, 1947		$1,700.88

BALANCE SHEET, FEB. 6, 1947

Compared With Feb. 8, 1946

Assets

	Year of 1945	Year of 1946
Cash in Treasury	$5,855.87	$3,580.02
Due on 1938 Taxes	26.43	26.43
Due on 1939 Taxes	71.68	71.68
Due on 1942 Taxes	2.07	
Due on 1943 Taxes	15.87	
Due on 1944 Taxes	61.98	28.16
Due on 1945 Taxes	1,216.75	29.93

Due on 1946 Taxes		1,304.72
Town Property	408.12	
Town Forest Area		356.66
Due on 1944 Liens	96.56	
Due on 1945 Liens		212.40
Due from Town of Union, F. Roy Acct.	69.99	125.89
School Repairs & Ins. Overdraft 1945	104.41	5.94
Cemetery Trust in Banks & Govt Bonds	740.00	780.77
Cemetery Trusts, Interest in Banks	171.87	185.33
	$8,841.60	$6,707.93

Liabilities

	Year of 1945	Year of 1946
Cemetery Trusts in Bank and Bonds	$740.00	$ 780.77
Cemetery Trusts, Interest in Banks	171.87	185.33
Schools, Unexpended Bal. Fwd.	2,847.13	1,251.14
Cutting Bushes, Unexpended		50.00
State Aid Construction 1945-1946	799.50	799.50
		799.50
State Aid Construction, 1944	799.50	799.50
Lamson Road, Unex. Bal. Forwarded	64.85	64.85
Third Class Maint., Unexpended	295.30	
Frank Emerson, Balance of Estate	40.77	
Withholding Tax, Bal. in Treasury	29.88	44.25
Withholding Tax., Bal. in Treas., Schools		91.50
Snow Removal and Sanding, Unex.	529.10	
Teachers' Retirement in Town Treasury		116.54
Repair of Guard by Post Office		24.17
Net Surplus, Feb. 6, 1946 & 1947	2,523.70	$1,700.88
	$8,841.60	$6,707.93

Note: School Balance $1.251.14
School Withholding 91.50

Teachers' Retirement	116.54
Supt's. Report	$1,459.18

Respectfully submitted,

KERVIN A. ROGERS

RAYMOND A. BANKS

W. R. COLE

Selectmen of Liberty

TREASURER'S REPORT

Rec'd.—		
Cash from J. F. Burkill		$5,855.87
Treasurer of State, Snow Removal		1,496.40
Treasurer of State, Bank Stock		44.43
Treasurer of State, Doris Abbott Account		157.00
Treasurer of State, Town Road Improvement		876.48
Treasurer of State, School Equalization		1,217.00
Treasurer of State, State School Fund		2,555.53
Treasurer of State, R. R. & Tel. Tax		2.86
Treasurer of State, 3rd Class Reconstruction		827.85
R. I. Ashman, Town Property	$76.08	
Cost of Liens	6.00	
		82.08
A. D. Matthews, Cemetery Fund		4.00
H. C. Snow, Indian Pump		15.00
Fritz Broderson, Indian Pump		15.00
Town of Palermo, Tuition		250.00
Town of Searsmont, Tuition		250.00
Town of Montville, Tuition		750.00
C. C. Banks, Excise Tax		641.65
Town of Union, Roy Acct.		854.59

A. M. Boynton, Taxes		16,145.34
Town of Liberty, Withholding Tax		1,017.31
Town of Liberty, Teachers' Retirement		230.41
M. S. Towle, Cayford Furniture		30.00
Roy Trask, Cayford Lumber		5.00
Palermo Farm Bureau, Sherman's Corner School		35.00
Sherman's Corner School		17.50
Rec'd Town Property:		
Fernald Rhodes		15.06
J. L. Curtis, Jr.		7.00
L. Light		12.60
Mary Hanchett		23.80
Bath Box Company		2.04
Rec'd Tax Liens, 1944		
L. A. Paul		17.00
Oscar Bachelor		44.20
Rec'd Tax Liens, 1945		
L. A. Paul		18.00
D. Rhodes		28.80
Rec'd Cost of Liens		
Fernald Rhodes	$1.50	
L. A. Paul	3.00	
D. Rhodes	3.50	
Oscar Bachelor	3.50	
J. L. Curtis, Jr.	3.00	
L. Light	3.50	
Mary Hanchett	1.75	
Bath Box Company	1.75	
		21.50
Rec'd, Interest on Liens		
L. A. Paul	$1.12	
Oscar Bachelor	3.52	
L. Light	.42	
Mary Hanchett	2.14	

Bath Box Company	.18	
		7.38
		$33,573.68
Paid 40 Town Warrants		29,993.66
Balance, Cash on Hand		$3,580.02

Respectfully submitted,

Roy M. Trask, Treasurer of Liberty

REPORT OF SUPERINTENDENT OF SCHOOLS

Financial Statement

Resources

Balance on Hand, Feb. 1, 1947	$2,447.13	
Raised by Town	4,800.00	
State School Fund	2,555.53	
Equalization	1,217.00	
Tuition, Montville	750.00	
Tuition, Searsmont	250.00	
Tuition, Palermo	250.00	
Interest, Permanent School Fund	45.00	
Total		$12,314.66

Liabilities

Elementary Teachers	$4,338.86	
Secondary Teachers	3,886.12	
Janitor Service and Cleaning	725.00	
Conveyance	972.00	
Fuel	724.00	
Text Books and Supplies	598.70	
Refund to Donald Mathieson	10.80	
Total		$11,255.48
Balance on Hand, Feb. 1, 1947		1,059.18
Agricultural Fund on Hand		400.00

Repair

Raised by Town	$500.00
Received from Sherman's Corner School	17.50

Received from Palermo Farm Bureau	35.00	
Total		$552.50
Paid on Order	$454.03	
Paid, Overdraft 1946	104.41	
Total		$558.44
Overdraft. Feb. 1. 1947	5.94	

Proposed Budget

Need

Elementary Teachers	$4,600.00	
Secondary Teachers	5,000.00	
Janitors	775.00	
Conveyance	1,000.00	
Fuel	750.00	
Textbooks and Supplies	800.00	
Total		$12,925.00

Sources

From Balance on Hand	$500.00	
State School Fund	2,523.00	
Equalization	1,457.00	
Tuition	2,400.00	
Permanent School Fund	45.00	
To be Raised by Town	6,000.00	
Total		$12,925.00
To be Raised for Repairs	$500.00	

The termination of the war has not in any way helped to alleviate the teacher shortage. Trained teachers are not for our small town, so long as the large towns and cities are yet in dire need of teachers. Many hundreds of children saw no school at all this past year. Many

thousands of children have attended schools conducted by teachers of little or no training or experience. This shortage bids fair to last in some degree for at least ten years. Teachers have not only left the profession but have revealed a situation that has turned the minds of young people from entering those fields of training. We may, therefore, feel thankful that we have been able to staff out local schools at all.

The new proposed legislation, which in some form is sure to pass, will offer more incentive by way of salary to prospective teachers. Budgetting is difficult because no law is yet passed and state aid is undermined.

The teachers of my towns have not been raised to compare with other towns and the raise to conform to the prospective legislation comes upon us in a lump sum this coming year.

No matter what happens, we must not let our schools suffer from any neglect to exert ourselves in their behalf.

I have found my work here difficult, but pleasant. Many improvements must take place. The East Palermo Farm Bureau put forth a helpful hand in aiding in the expense of wiring the Sherman's Corner School.

Textbooks have been hard to obtain, but I guess our schools have fared as well as others.

On every hand we face need, and at every turn we face increasing cost, and so, we must constantly ask ourselves: "Are our children worth it?"

May you and I continue to work together for the good that can come about no other way.

LEWIS L. GRAY

Supt. of Schools

VITAL STATISTICS

1946—1947

DEATHS

1946			Y.	M.	D.
Feb.	16	Forest Jewett	51	5	15
April	1	Alice M. Jones	79	4	18
April	21	Edgar L. Stewart	75	10	29
May	6	John W. Fish	86	7	10
June	12	Kate N. Hannon	88	0	1
July	19	Doris H. Abbott	33	0	5
Aug.	6	Wm. O. Rhodes	67	10	29
Sept.	13	Addie Young	28	11	1
Oct.	10	Gertrude H. Kayford	63	7	18
Nov.	13	Maud Brown	54	8	29
Dec.	12	Mertie M. Conant	62	5	15
Dec.	24	John P. Sanford	70	6	18
1947					
Jan.	24	Ella Mae Davis	67	0	1

Respectfully submitted by

BEATRICE SANFORD

Town Clerk

CEMETERY TRUST FUNDS

	Original Deposit	Govt. Bond	Int. Earned	Paid Out	Balance, Feb. 6, 1947 in Bank
Bradstreet Lot	$ 50.00		$26.28 To 1945		$76.28
B. F. Brown Lot	100.00	$100.00	36.35		36.35
Hamilton, Edgar E.	100.00	100.00	36.35		36.35
Matthews, A. D.	100.00	100.00	17.33	$4.00	13.33
Davis, Louisa	100.00	100.00	32.24		32.24
Johnson, Moses	100.00	100.00	15.57		15.57
Cargill, G. H.	15.00		4.18		19.18
Glidden, Olive	25.00		7.28		32.28
Benner, Rhoda	50.00		9.80		59.80
Charles I. Davis and Fred Chapman	100.00	100.00	3.75		3.75
Emerson, Frank	40.77		.20		40.97

ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF LIBERTY
MAINE

For the Municipal Year 1947

Hutchins Brothers, Thorndike, Maine

ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF LIBERTY

MAINE

For the Municipal Year 1947

Hutchins Brothers, Thorndike, Maine

TOWN OFFICERS

Selectmen, Assessors and Overseers of the Poor
Kervin Rogers (chairman) Merle Overlock W. R. Cole

Treasurer
Roy M. Trask

Tax Collector and Constable
A. M. Boynton

Collector of Excise Tax
C. C. Banks

Town Clerk
Beatrice Sanford

Road Commissioners
E. B. Whitaker N. W. Skidmore Roger Waugh

School Committee
F. C. Tibbetts Lolie Powell Lizzie Trask (appointed)

Supt. of Schools
Lewis L. Gray

Village Fire Wardens (for emergency)
Raymond Banks James Burkill

Fire Wardens
Merle Overlock Maurice Scate Leroy Howes

Health Officer
Lewis L. Gray

TOWN WARRANT

Annual Meeting March 1, 1948

State of Maine County of Waldo, S. S.

To: A. M. Boynton, a Constable of the Town of Liberty in the County of Waldo and State of Maine, Greeting.

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the said Town of Liberty, qualified by law to vote in town affairs, to assemble in Community Hall in said town on the first day of March, A. D. 1948 at ten o'clock in the forenoon to act on the following articles, to wit:

Art. 1. To choose a moderator to preside at said meeting.

Art. 2. To choose a clerk for the ensuing year.

Art. 3. To hear and act on the reports of town officers.

Art. 4. To elect a board of Selectmen for the ensuing year.

Art. 5. To elect a board of Assessors for the ensuing year.

Art. 6. To elect Overseers of the poor for the ensuing year.

Art. 7. To elect a member of the Superintending School Committee for the term of three years.

Art. 8. To fix the compensation and elect a Collector of Taxes for the ensuing year.

2 70 Arthur Dunton

Art. 9. To fix compensation and elect a Town Treasurer for the ensuing year.

Art. 10. To elect a Collector of Excise Tax for the ensuing year.

Art. 11. To elect one or more Constables for the ensuing year.

Art. 12. To elect one or more Road Commissioners for the ensuing year.

Art. 13. To elect all other necessary Town Officers.

Art. 14. To see what sum of money the town will vote to raise and appropriate for each of the following purposes:

	Suggested Amt.
(a) Town Officers and Miscellaneous Expenses.	$2,000.00
(b) Support of Poor.	100.00
(c) Aid to Dependent Children	400.00
(d) Roads and Bridges, including Commissioners' salaries	1,500.00
(e) Street Lights	200.00
(f) Patrolman's salary and maint. R. 3	850.00
(g) Maintenance of Special Resolve Road.	75.00
(h) Cutting bushes on improved roads.	50.00
(i) Maintenance 3rd Class Road.	100.00
(j) Snow Removal and Sanding.	1,500.00
(k) Common Schools, High Schools, Books and Supplies.	7,000.00

(l) Repairs and Insurance on School Buildings. 500.00

(m) Memorial Day. 50.00

(n) Town Road Improvement Fund. 150.00

Art. 15. To see what sum the town will vote to raise and appropriate for State Aid Construction (in addition to the amounts regularly raised for the care of Ways, Highways and Bridges) under the provisions of Sec. 19 Chap. 28 of the Revised Statutes of 1930 or under the provisions of Chap. 213, Public Laws of 1941.

Art. 16. To see if the town will raise and appropriate $35.00 for Public Health Nursing in Liberty, said sum to be expended by the State Bureau of Health for local service.

Art. 17. To see if the town will vote to raise and appropriate the sum of $25.00 to be paid to the State of Maine Publicity Bureau to be expend ed for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chap. 5, Sec. 82 of the Revised Statutes of Maine.

Art. 18. To see if the town will vote to raise and appropriate the sum of $400 to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with Revised Statutes, Chapter 32, Secs. 53-58.

Art. 19. To see if the town will vote to appropriate the current year's Excise Tax for the purchase of fire fighting equipment and building for same.

Art. 20. To see what action the town will take in regard to organizing a volunteer fire company.

Art. 21. To see if the town will vote to abate the tax on Community Hall; provided the town has use of the hall rent free for town purposes.

Art. 22. To see if the town will vote to abate the tax on Marshalls Shore property owned by Catherine Walker's heirs, if used for public picnic grounds.

Art. 23. To see if the town will vote to allow 2% discount on taxes (except single polls) paid on or before July 10 of the current year, also to charge 6% interest on tax liens.

Art. 24. To see if the town will vote to pay state wages for all employees, teams and equipment.

Art. 25. To see if the town will vote to authorize the selectmen to sell and dispose of any tax titles held by the town on such terms as they deem advisable, and to execute and deliver quit claim deeds for same, such property to be advertised at same places where town warrants are posted at least seven days before sale.

Art. 26. To see if the town will vote to authorize the selectmen to procure a temporary loan or loans not exceeding a total amount of $6000.00 and to execute and deliver in the name of the town its note or notes therefor, said loan or loans to be paid during the municipal year out of money raised by taxes during such current year.

Art. 27. To see what sum of money, if any the, town will vote to raise and appropriate to aid Dr. Collins until he gets well established in town.

Art. 28. To see what sum of money, if any, the town will

vote to raise and appropriate; to be expended on the Davis Road (so called) in addition to the sum regularly raised for repairs to roads and bridges.

Hereof fail not and have you there and then this warrant with your doings thereon.

The selectmen hereby give notice that they will be in session for the purpose of revising and correcting the list of voters at the town office at nine o'clock in the forenoon on the day of said meeting.

Given under our hands this 9th day of Feb., A. D. 1948.

KERVIN A. ROGERS

MERLE OVERLOCK

W. R. COLE

Selectmen of Liberty

ASSESSORS' REPORT

For the Year Ending February 9, 1948

Real Estate, Resident	$138,435.00	
Real Estate, Non-Resident	58,865.00	
Total Real Estate		$197,300.00
Personal Estate, Resident	$31,390.00	
Personal Estate, Non-Resident	5,005.00	
		36,395.00
Grand Total		$233,695.00
Total Value of Land	$ 90,205.00	
Total Value of Buildings	107,095.00	
Rate of Taxation	.078	
Number of Polls Taxed	156	
Number of Polls Not Taxed	13	

	No.	Av. Val.	Total Val.
Horses	51	$70.00	$ 3,615.00
Steers and Oxen over 18 mos.	21	76.00	1,605.00
Milk Cows	182	60.00	11,320.00
Heifers over 2 yrs., not milking	36	35.00	1,270.00
Heifers 18 mo. to 2 years	15	32.00	475.00
Fowl	1810	.75	1,425.00
Total Livestock and Poultry			$19,710.00
Total All Kinds Personal Property			$16,685.00
Total Personal Estate			$36,395.00

Amount Raised at March Meeting

March 3, 1947

Town Officers and Misc. Expense	$1,700.00
Support of Poor	100.00
Aid to Dependent Children	400.00
Roads and Bridges	1,500.00
Street Lights	190.00
Patrolman's Salary and Maint. of Route 3	800.00
Special Resolve Maint.	75.00
Maintenance, Third Class Road	385.00
Snow Removal and Sanding	1,400.00
Schools and Books and Supplies	6,000.00
Repairs and Insurance on School Buildings	500.00
Memorial Day	50.00
State Aid Construction	799.50
Public Health Nursing	35.00
Maine Publicity Bureau	25.00
Sheepscott River Bridge	1,000.00
Davis Road	500.00
Interest on School Fund	45.00
State Tax	1,850.08
County Tax	956.25
Overlay	385.38
Committed to A. M. Boynton Collector, May 22, 1947	$18,696.21

KERVIN A. ROGERS

MERLE OVERLOCK

W. R. COLE

Assessors of Liberty

Excise Tax and Fire Equipment

Eastern Fire Equipment, Inc.	$173.73	
Rec'd from C. C. Banks, Coll. of Excise		$954.53
Rec'd from Edwin Adams for Indian Pump		15.00
Paid C. C. Banks, Excise Tax Coll		
Salary	29.70	
	$203.43	
Unexpended bal. carried to '48 acct.	766.10	
	$969.53	$969.53

The present amount of fire equipment owned by the town is as follows:

2,000 feet hose purchased by town, 2 fire pumps, 300 ft. hose and a fog nozzle donated thru the generosity of Mr. Walker. 19 "Indian" pumps purchased by town.

It is hoped that some action will be taken soon to organize a volunteer fire company. There will be a community fire meeting sponsored by the Extension Service, date to be announced later, it is hoped everyone will attend.

The Town Officials wish to take this opportunity in thanking all the Town Citizens who gave their time on the fire patrol.

Accounts Receivable

Feb. 8, Due from Town of Union	$125.89	
Rec'd from Town of Union March 3		$125.89
Feb. 8, Due from A. M. Boynton, Error	10.00	
Rec'd from A. M. Boynton Feb. 26		10.00

Memorial Day

Appropriation		$50.00
Paid H. A. Moody, Treas. S. of V.	$50.00	

Advertising Maine

Appropriation		$25.00
Maine Publicity Bureau	$25.00	

Public Health Nurse

Appropriation		$35.00
State Treasurer	$35.00	

State Tax

Assessment		$1,850.08
State Treasurer, July 10	$1,850.08	

County Tax

Assessment		$956.25
County Treasurer, July 10	$956.25	

Street Lights

Appropriation		$190.00
Central Maine Power Co.	$193.20	
Overdraft to Summary		3.20
	$193.20	$193.20

Temporary Loans

George McLain		$3,000.00
C. C. Banks		1,000.00
Paid George McLain	$3,000.00	
Paid C. C. Banks	1,000.00	

ANNUAL REPORT OF PUBLIC HEALTH NURSING, 1947

Public health nursing service is a service which is primarily interested in helping to attain and further a healthy community. The service includes interpretation

and application of medical and social procedures for the correction of defects, prevention of disease and promotion of both physical and mental health. The public health nurse is interested in the health of the families that make up the community.

The nurse visits a prospective mother to urge her to obtain adequate medical care and to discuss associated problems. When the child is born, the nurse instructs the mother in daily care of the baby. In a few cases provisions must be made for correction of abnormal conditions. Actual care of the baby is not given, but certain techniques are demonstrated. The preschool child is visited less frequently than the infant, but the service is the same. 8 visits for maternal health, 28 visits for infant hygiene and 39 visits to preschool children were made during the past year.

When the child reaches school age, the nurse works with the teacher as well as the parent. The nurse visited the schools to discuss health problems with the teachers and made 8 home visits to school children. Special health service in the school included an immunization clinic at which 81 children were vaccinated and 54 were given diphtheria toxoid. 88 audiometer tests have already been given and parents of children with defective hearing have been notified. Testing will be completed in January. Plans are being made by the Health Council to sponsor a dental program in the spring.

Handicapped children are followed by the nurse and many are seen regularly at the state clinics. 6 home visits have been made to these children. Any child needing the service of the state clinics for crippled children, pediatric cases or mental hygiene problems, may be referred through the family physician and public health nurse.

In the tuberculosis control program, the nurse made home visits, applied 2 Tuberculin patch tests and arranged for X-rays at the State X-ray clinic.

The Liberty Health Council sponsored 4 Child Health

Conferences during the summer. 3 infants and 32 pre-school children were examined by a physician. 23 small pox vaccinations, 16 diphtheria and 8 whooping cough immunizations were completed.

Public health nursing service is successful only to the degree of the interest and cooperation of the families and the community. This year has been a banner one, chiefly because of the untiring effort on the part of the Health Council. Without it, special community projects would be impossible.

May I take this opportunity to thank the Health Council, town officials, school personnel and others who have given their support to the nursing program during the past year.

Respectfully submitted,

(Miss) Ruby Milligan

Public Health Nurse

Overlay and Abatements

Appropriation		$385.38
Supplementary Tax		45.09
A. M. Boynton, 2% dis. on taxes	$189.01	
A. M. Boynton, Oscar Bachelor Fire	21.45	
A. M. Boynton, Leroy Oxton, paid in Bath	3.00	
A. M. Boynton, Herman Stevens Exempt Vet.	3.00	
A. M. Boynton, Community Hall	78.00	
A. M. Boynton, Otto Wellman, 1945	3.72	
A. M. Boynton, Catherine Walker, by Agreement, Marshall Shore	39.00	
A. M. Boynton, Earl Ludwick, Error	16.06	
R. E. Cunningham, Maurice Boynton	49.11	
	$402.35	

Unexpended Balance to Summary	28.12	
	$430.47	$430.47

Town Property

John Lamson, 1945 Tax Lien	$ 1.80
John Lamson, 1946 Tax Lien	2.04
John Lamson, 1947 Tax Lien	2.34
John Peterson, 1945 Tax Lien	39.60
	$45.78

Tax Liens - 1945 Tax

John Lamson	$1.80	
Transferred to Town Property		1.80
John Peterson	39.60	
Transferred to Town Property		39.60
Euphemia Dyer, Heirs of	14.40	
Paid by Edwin Young		14.40
Ivan Davis	93.60	
Paid by Ivan Davis		93.60
Maurice Boynton	21.60	
Paid by Maurice Boynton		21.60
Paid by Stanley Powell		41.40
Stanley Powell	41.40	

Town Forest Area

Balance	$356.66

Tax Liens, 1946 Tax

Bachelor, Oscar	$48.62	
Pd. by Oscar Bachelor		$48.62

Belcher, Richard	37.40	
Paid by Richard Belcher		37.40
Condon Bruce	3.74	
Pd. by Bruce Condon		3.74
Hunter Gladys	75.80	
Pd. by Gladys Hunter		75.80
Leach, Mary	9.14	
Pd. by Mary Leach		9.14
Paul, Leroy	18.70	
Pd. by Leroy Paul		18.70
Powell Stanley	45.56	
Pd. by Stanley Powell		45.56
Ripley, Allen	14.96	
Pd. by Allen Ripley		14.96
Rogerson, Leonard	69.70	
Pd. by Leonard Rogerson		69.70
White, Bessey	27.12	
Pd. by Bessey White		27.12
Samson, John	2.04	
Transferred to Town Property		2.04
Adams, Franklin	9.52	
Choate, Lottie	5.70	
Cram, Herbert, (2 liens)	34.00	
Dyer, Euphemia, Heirs of	13.60	
Total Tax Liens Due	$62.82	

Unpaid Taxes

Resident

	1945	1946	1947
Adams, Elwin			$ 70.01

Adams, Earl			3.00
Bachelder, Oscar		$ .68	3.78
Boynton, Maurice			25.74
Brodersen, Fritz			198.51
Cram, Robert			3.00
Chase, Stewart		41.48	138.45
Chase, Walter			3.00
Chase, Richard			3.00
Cram, Herbert		11.22	49.80
Davis, Howard			49.41
Davis, Ivan			119.73
Dyer, Euphemia			15.60
Edgecomb, Richard			68.64
Grindle, Mary			8.58
Hunter, Gladys			137.67
Light, Lewis			11.58
Ludwick, Clarence	$3.72		
Ladd, Willis			36.19
Powell, Stanley	7.20	4.08	58.89
Rogerson, Leonard			79.95
Rogerson, Beulah			4.70
Ripley, Elden			24.57
Rhodes, Fernald			24.18
Rhodes, Donald			32.44
Roberts, Vena			213.72
Roberts, Ralph			3.00
Turner, Carl			63.16
White, Percy			14.43
White, Bessie			72.93
Warren, Emerson			3.00
Young, Edwin			.78

Non-Resident Unpaid Taxes, 1946-1947

Adams, Franklin	10.92
Asbury & Son	11.70
Belcher, Richard	85.80
Condon, Bruce	4.29

Choate, Lottie	6.63
Hannan, Sidney	34.32
Hotham, Irene	21.45
Pelletier, Lionel & Alpha	58.50
Ripley, Allen	17.16
Studley, V. A.	5.85
Edgecomb, Harry, Heirs of	4.29

Taxes Rec'd from 1938 - 1939 Ross Cunningham

Due 1938 taxes	$26.43	
Due 1939 Taxes	71.68	
	$98.11	
Rec'd		$49.00
Abatement to settle acct.		49.11
	$98.11	$98.11

Town Officers and Miscellaneous Expense

Hutchins Bros.	$108.25
Lib. Tel. and Tel. Co.	23.87
Roy Trask, Disc. Liens	6.75
Roy Trask, Salary	125.00
Roy Trask, Postage, etc.	9.65
Loring, Short & Harmon	17.90
Marks Printing House	6.25
Maude Burkill	102.00
E. Ashley Walters, Bonds	20.00
A. M. Boynton, Cost of Liens	19.00
A. M. Boynton, Reg. of Liens	9.50
A. M. Boynton, Moderator	3.00
A. M. Boynton, Salary	357.34
A. M. Boynton, Constable	15.00
L. L. Gray	454.81
Nat'l Used Car Market Report	7.00
W. R. Cole, Salary	144.00

W. R. Cole, Cash, Car, etc.	17.57	
Kervin Rogers, Salary	193.00	
Kervin Rogers, Car, Stamps etc.	19.04	
Merle Overlock, Salary	117.00	
Merle Overlock, Sealer	10.00	
C. C. Banks, Fires	45.00	
C. C. Banks, Int.	5.42	
C. C. Banks, Lights	6.00	
Geo. McLain, Int.	33.34	
Treas. of State, Audit	117.04	
Maine Municipal Association	15.00	
Beatrice Sanford	6.75	
C. M. Howes	2.00	
First Nat'l Bank	8.12	
W. R. Cole, Wood	10.00	
Lolie Powell	10.00	
Forest Tibbetts	10.00	
Lizzie Trask	7.50	
Beatrice Sanford	45.54	
		$2,107.64
Appropriation		$1,700.00
Ivan Davis, Liens		3.50
Edwin Young, Liens		1.75
Leonard Rogerson, Liens		1.75
Maurice Boynton, Liens		1.75
Maurice Boynton, Int.		1.30
Richard Belcher, Lien		1.75
Gladys Hunter, Lien		1.75
Bruce Condon, Lien		1.75
Allen Ripley, Lien		1.75
Oscar Bachelor, Liens		3.50
Caput Bros. Const. Co.		31.00
Monmouth Can Co.		1.00
State Treasurer, Bank Stock		47.00
Mary Leach, Lien		1.75

S. W. Powell, Liens		10.50
S. W. Powell, Int.		5.42
R. R. & Tel. Tax		8.72
L. A. Paul, Lien and Int.		2.43
Bessie White, Lien and Int.		3.36
		$1,831.73
Overexpended to Summary		275.91
	$2,107.64	$2,107.64

Aid to Dependent Children

Appropriation		$400.00
Paid State Treasurer, No. 1	$ 27.37	
Paid State Treasurer, No. 2	198.00	
	$225.37	
Unexpended Balance to Summary	174.63	
	$400.00	$400.00

Support of Poor

Appropriation		$100.00
A. O. Parmenter (Roy Supplies)	$673.63	
N. W. Skidmore (Roy Rent)	42.00	
H. A. Brann (Cayford)	5.00	
Dr. S. C. Cates (Roy Family)	63.00	
Rec'd Town of Union		726.24
Willow Crest Home (Cayford)		2.57
	$783.63	$828.81
Due Town of Union		52.39
Unexpended Balance to Summary	97.57	
	$881.20	$881.20

AUDITOR'S REPORT

State of Maine
STATE DEPARTMENT OF AUDIT
Augusta

March 17, 1947

Board of Selectmen
Liberty
Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944 and at your request, the records of the Town of Liberty have been audited by Auditors C. G. Hawes and S. S. Davis for the period February 8, 1946 to February 6, 1947 inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the town appear to have been appropriately handled.

Exhibits and schedules incorporated in this report impartially present the financial position of the town and the result of its operations for the period designated.

A recommendation has been made which, we believe, is worthy of your consideration.

Comments and other data incorporated in this report may prove of interest to you. All of which is respectfully submitted.

Very truly yours,
FRED M. BERRY
State Auditor

COMMENTS

Re: Audit of Accounts - Town of Liberty
February 8, 1946 to February 6, 1947

CASH

Cash on deposit and subject to check as of February 6, 1947, was verified with the bank statement. With the exception of 72 cents due from the Treasurer, the amount so reported reconciled with the balance as shown by the records of the town.

All receipts were examined and found to be correctly recorded.

Expenditures were made by check from warrants drawn by the Selectmen.

TAXES RECEIVABLE

The 1946 commitment of taxes to the Collector was added and compared with the records of the Assessors, and found in agreement. This commitment was accounted for by cash paid the Treasurer, abatements, discounts, $10.00 due from the Collector, or remained unpaid according to the records of the Collector.

Cash receipts and abatements on prior years' unpaid taxes appeared to have been credited against the proper accounts.

Requests for verification were mailed to a representative number of tax accounts.

TAX LIENS

Payments received on tax liens were found to have been applied against the proper accounts.

SURPLUS

At the close of the year, the unappropriated surplus amounted to $851.97 as compared to an unappropriated surplus of $2,473.61 at February 8, 1946. This represented a decrease of $1,621.64 during the year under examination, the detail of which may be found on Exhibit E of this report.

TRUST FUNDS

The investments of the trust funds were examined,

and it was ascertained that all income had been accounted for. Income amounting to $4.00 was withdrawn and expended. The Ministerial and School Fund, the principal of which had apparently been used by the town many years ago, was set up as a liability of the General Fund of the town.

GENERAL

The 1946 excise tax receipts, Nos. 36 to 178, and the 1947 excise tax receipts, Nos. 1 to 36, were checked from the copies of the receipts, and all monies were found to have been deposited with the Treasurer.

Invoices and payrolls were test checked, and it was noted that many invoices were missing.

RECOMMENDATIONS

It is recommended that the Excise Tax Collector be bonded as required by statute.

The complete report of the audit, as required by Chapter 80, Section 119, Revised Statutes of 1944, and amended by Chapter 84, Public Laws of 1945, is on file in the office of the Selectmen.

Roads and Bridges

East — N. W. Skidmore

Appropriated		$300.00
N. W. Skidmore	$137.70	
Douglas Skidmore	33.75	
Merle Warren	6.00	
Leroy Davis, Plank	53.85	
Willis Ladd	13.13	
Ralph Wing	10.13	
Lloyd Colby	8.25	
Sam Norton	10.13	
Percy Knowlton	1.50	
C. C. Banks	2.00	
C. Randall, Gravel	.75	
Mary Leach	3.95	
Herbert Moody	3.00	
	$284.14	
Unexpended	15.86	
	$300.00	$300.00

South

Appropriated		$500.00
Joe McLain	$13.50	
Alton Overlock	49.10	
Alton Overlock, Plank	60.96	
Leroy Harrington	6.00	
Ed Young	12.00	
Ivan Prescott	4.50	
Leon Prescott	4.50	
Merle Overlock	3.40	
W. R. Cole	13.38	
W. R. Cole, Plank	12.00	
Jesse Flanders	51.58	
Jesse Flanders, Lumber	15.41	

Forest Jewett, Jr.	11.63	
Harrison Arthur	10.88	
Roland Flanders	9.00	
Frank Callahan	12.00	
Kenneth Ripley	44.40	
Thelma Cole, Gravel	6.30	
Fred Shaw	.50	
Arthur Overlock, Plank	6.96	
Fred Priest	3.00	
Sam Norton	3.00	
William Prescott	3.00	
Ralph Lee	3.00	
Errol Lee	3.00	
Norman Rideout	3.00	
Artel Overlock	3.00	
Frank Lee, Truck	27.00	
Ellis Lee, Truck	9.00	
Lee Bros., Shovel	23.40	
Neil Skidmore	6.40	
James Spaulding	8.00	
Arthur Leigher	8.00	
Fred Foye	4.00	
	$454.80	
Unexpended	45.20	
	$500.00	$500.00

West — E. B. Whitaker

Appropriated		$700.00
E. B. Whitaker	$186.00	
Lyman Boynton	12.00	
Alton Boynton	9.00	
Herman Boynton	33.00	
R. A. Ripley	35.00	
N. W. Skidmore	3.20	
Guy Hannon	24.00	

Maurice Scates	23.00	
Luther Sherman	19.14	
I. C. Hannon	11.23	
Mel Chadwick	30.00	
W. L. Trask	54.00	
Arthur Plummer	36.00	
J. N. Blanchard	48.00	
M. S. Towle	129.00	
A. R. Whitaker	78.00	
	$730.57	$700.00
Overexpended		30.57
	$730.57	$730.57

Summary, Roads and Bridges

Appropriation		$1,500.00
Expended, South	$454.80	
Expended, West	730.57	
Expended, East	284.14	
Unexpended	30.49	
	$1,500.00	$1,500.00

Sheepscot River Bridge

Appropriation		$1,000.00
E. B. Whitaker	$116.70	
E. B. Whitaker, Plank	150.48	
M. S. Towle	88.50	
F. C. Tibbetts	116.00	
J. N. Blanchard	22.50	
Luther Sherman	11.48	
Maurice Scates	12.00	
Herbert Magee	24.00	
C. M. Whitaker	6.40	
Warren Brann	3.00	

Carroll York	3.00	
	$554.06	
Unexpended to Summary	445.94	
	$1,000.00	$1,000.00

Town Road Improvement Fund

Rec'd from Treasurer of State		$1,335.40
WEST—		
George Cram	$102.40	
H. Magee	30.00	
W. L. Trask	48.00	
M. S. Towle	69.00	
E. B. Whitaker	40.80	
E. B. Whitaker, Culvert	22.32	
E. B. Whitaker	40.80	
C. M. Whitaker	116.35	
Stanley Foster	12.80	
Albert Morang	18.00	
G. W. Belden	36.00	
J. N. Blanchard	30.00	
Agnes Richards, Gravel	32.95	
SOUTH—		
Fred Foye	20.00	
Fred Priest	15.00	
Frank Callahan	15.00	
Forest Jewett	15.00	
Norman Rideout	13.50	
Ralph Lee	10.50	
Errol Lee	7.50	
Artel Overlock	13.50	
Basil Hamilton	9.00	
Frank Lee	112.50	
Ellis Lee	40.50	
Lee Shovel, Shovel	105.30	
Neil Skidmore	24.00	

Thelma Cole, Gravel	59.60	
EAST—		
Fred Foye	14.00	
Sam Norton	10.50	
Herbert Moody	10.50	
Leroy Davis	10.50	
Ralph Lee	10.50	
Artel Overlock	10.50	
Norman Rideout	10.50	
Frank Lee	94.50	
Ellis Lee	31.50	
James Spaulding	28.00	
Neil Skidmore	22.40	
Lee Bros, Shovel	128.70	
Errol Lee	10.50	
Percy Knowlton, Gravel	48.70	
	$1,501.62	$1,335.40
Overexpended to Summary		166.22
	$1,501.62	1,501.62

Davis Road (Special Appro.)

Appropriation		$500.00
George Warren	$ 25.50	
Merle Warren	24.00	
Francis Rogers	25.50	
Kervin Rogers	6.00	
John E. Lassard, Bulldozer	354.50	
Cooper & Co., Culverts	51.08	
Leroy Davis	10.50	
Herbert Mcody	6.00	
	$503.08	
Overdraft to Summary		3.08
	$503.08	$503.08

Lamson Road

Balance		$64.85
E. B. Whitaker, Truck	$12.60	
E. B. Whitaker, Team	4.50	
E. B. Whitaker, Hand	15.00	
M. S. Towle	26.25	
	$58.35	
Unexpended to Summary	6.50	
	$64.85	$64.85

Cutting Bushes, Improved Roads

Balance		$50.00
Frank Callahan	$12.00	
Merle Warren	12.00	
George Warren	12.00	
Francis Rogers	6.00	
	$42.00	
Unexpended	8.00	
	$50.00	$50.00

Patrolman Salary & Maint. Route 3

Appropriation		$800.00
State Treasurer	$781.40	
Unexpended Balance to Summary	18.60	
	$800.00	$800.00

Maintenance, Special Resolve Road

Appropriation		$75.00
N. W. Skidmore	$22.40	
Lloyd Colby	6.75	

Willis Ladd	23.10	
	$52.25	
Unexpended Bal. to Summary	22.75	
	$75.00	$75.00

Repair Post Office Guard Rail

Balance from Last Year		$24.17
Closed and Carried to Summary		

Maintenance, 3rd Class Road
Construction, 3rd Class Road

Appropriation		$385.00
Fred Foye, Foreman	$ 3.00	
Alton Overlock, Truck	12.75	
Alton Overlock, Driver	6.00	
Leroy Harrington	6.00	
Edwin Young	23.25	
W. R. Cole	26.25	
Neil Skidmore	44.40	
Roger Waugh	12.75	
Clyde Millay	15.00	
Herbert Hannon	36.40	
Leon Boynton	25.50	
Arthur Leigher, Truck	26.40	
Arthur Leigher, Hand	18.00	
Clifton Brann, Truck	6.40	
Jesse Flanders	18.00	
Everett Overlock	18.00	
Vernon Crummett	18.00	
Charles Schrayner, Sand	19.55	
Fred Priest	2.25	
Sam Norton	2.25	
Arthur Whitaker	2.25	
Ralph Lee	2.25	

Artel Overlock	2.25	
Norman Rideout	2.25	
Errol Lee	2.25	
Ellis Lee	6.75	
Frank Lee	20.25	
Lee Bros., Shovel	17.55	
Kenneth Ripley	2.00	
James Spaulding	6.00	
		385.00
Overexpended		18.95
	$403.95	$403.95

State Aid Construction

Fred Foye, Foreman	$145.00
Fred Priest	102.75
Jesse Flanders	33.00
Frank Callahan	33.00
Harrison Arthur	11.62
Geo. Warren	6.00
Merle Warren	12.00
Francis Rogers	12.00
John Lessard, Bulldozer	459.00
Forest Jewett, Jr.	12.00
Ralph Lee	78.75
Artel Overlock, Driver	81.00
Norman Rideout, Driver	69.75
Basil Hamlin, Driver	36.00
Errol Lee, Driver	34.50
Frank Lee, Truck	650.25
Ellis Lee, Truck	236.25
Neal Skidmore, Truck	145.60
Lee Bros., Shovel	871.65
Forrest Peavey, Truck	88.00
James Spaulding, Driver	130.00
Kenneth Ripley, Truck	132.00

Arthur Leigher, Truck	138.00	
Ivan Prescott	12.00	
Allen Ripley	60.00	
Sam Norton	69.75	
Will Prescott	54.00	
Arthur Whitaker	54.75	
Mary Leach, Dirt	47.20	
Thelma Cole, Gravel	154.40	
Chas. Schrozer, Gravel	30.40	
Fred Shaw, Dynamite	6.00	
W. R. Cole, Saw and Axe	6.25	
Bancroft & Martin Rolling Mills Co.	724.64	
	$4,737.51	
Appropriation, 1947		799.50
Appropriation, 1945		799.50
Appropriation, 1946		799.50
Rec'd from State Treasurer		2,339.01
	$4,737.51	$4,737.51

Snow Removal and Sanding

Appropriation		$1,400.00
Rec'd Treas. of State		1,378.52
H. A. Moody	$ 78.75	
Allen Moody	21.00	
R. A. Smith	78.40	
Arthur Whitaker	15.00	
Mel. Chadwick	208.60	
Raymond Hannon	50.00	
Maurice Scates	203.00	
Roger Waugh	70.00	
Gerald Sherman	132.75	
Raymond Sherman	48.75	
Sherman Cor. Market	150.77	
A. O. Parmenter	9.16	

Bicknell Mfg. Co.	9.70	
B. M. Clark	31.76	
State Treasurer, Salt	128.37	
Leonard Rogerson	28.70	
W. R. Cole	74.00	
Ralph Wing	171.38	
Neil Skidmore	18.95	
John Blanchard	6.00	
C. C. Banks	27.76	
Southworth Machine Co.	40.02	
Leon Boynton	3.00	
E. Ashley Walters	18.75	
Raymond Worthing	42.00	
George Cram	456.00	
Walter Banton	8.77	
Vernon Wyman	149.63	
Vernon Bagley	677.75	
Vernon Bagley, Hand	171.01	
Herbert Hannon	2.40	
Herman Stevens	1.13	
Roy Trask	13.90	
W. L. Trask	12.00	
Farrar Brown Co.	21.42	
H. H. Crie Co.	13.35	
Central Petroleum Co.	19.13	
Maine Steel	32.66	
Hussey Hardware	15.93	
Merle Overlock	469.75	
Alton Overlock	24.00	
Robert Overlock	52.88	
Morris Benner	33.75	
I. C. Hannon	63.24	
	$3,905.27	$2,778.52
Due from H. Bradbury		22.00
		$2,800.52

Overexpended to Summary		1,104.75
	$3,905.27	$3,905.27

Withholding Tax

Balance in Treasury, Feb. 6, 1947		$ 135.75
Withheld During Year		1,306.49
Paid Collector of Internal Revenue	$1,183.39	
Paid Mildred Mosher, Refund	9.50	
Balance in Treasury Feb. 9, 1948	249.35	
	$1,442.24	$1,442.24

Teachers' Retirement

Balance in Treasury Feb. 6, 1947		$116.54
Withheld During Year		446.79
Paid State Treasurer	$479.03	
Paid Jane Mathieson, Refund	7.50	
Balance in Treasury Feb. 9, 1948	76.80	
	$563.33	$563.33

Warrants Drawn on Treasurer

Excise Tax and Fire Equipment	$ 203.43
Support of Poor	783.63
Town Officers and Misc. Expenses	2,107.64
Street Lights	193.20
Memorial Day	50.00
Advertising Maine	25.00
Public Health Nursing	35.00
Roads and Bridges	1,469.51
State Aid Construction	4,737.51
Maintenance Third Class	403.95
Patrol. Salary and Maint. Route 3	781.40
Maint. Special Resolve Road	52.25

Town Road Improvement Fund		1,501.62
Sheepscott River Bridge		554.06
Davis Road		503.08
Lamson Road		58.35
Cutting Bushes, Imp. Roads		42.00
Aid to Dependent Children		225.37
Collector of Internal Revenue		1,183.39
Mildred Mosher, Refund W. H.		9.50
Jane Mathieson, Refund, T. R.		7.50
State Treasurer, Teachers Retirement		479.03
Overlay and Abatements		402.35
Snow Removal and Sanding		3,905.27
Schools		13,059.40
School Repairs and Ins.	$434.12	
Less Overdraft 1946	5.94	
		428.18
A. M. Boynton, 1946 Tax Liens		415.60
A. M. Boynton, 1947 Tax of John Lamson To Town Property		2.34
Temporary Loans		4,000.00
State Tax		1,850.08
County Tax		956.25
Total Warrants Drawn on Roy M. Trask, Treas.		$40,425.89

Sumamry of Accounts

	Overdrawn	Unexpended
Street Lights	$ 3.20	
Roads and Bridges		30.49
Third Class Maint.	18.95	
Patrol Salary and Maint. Route 3		18.60
Town Road Improvement Fund	166.22	
Sheepscot River Bridge		445.94
Davis Road Special Appro.	3.08	

Lamson Road		6.50
Cutting Bushes, Improved Roads		8.00
Support of Poor		97.57
Aid to Dependent Children		174.63
Overlay and Abatements		28.12
Snow Removal and Sanding	1,104.75	
Repair to Post Office Guard Rail		24.17
Town Officers and Misc. Expenses	275.91	
Special Resolve Maint.		22.75
	$1,572.11	$864.69
Overdraft to Surplus		707.42
	$1,572.11	$1,572.11

Net Surplus

Net Surplus Feb. 6, 1947	$1,700.88
Overexpended Balance from Summary, deducted	707.42
	$993.46

Balance Sheet Feb. 9, 1948
Compared with Feb. 6, 1947

	Year of 1946	Year of 1947
Cash in Treasury	$3,580.02	$2,039.91
Due on 1938 Taxes	26.43	
Due on 1939 Taxes	71.68	
Due on 1944 Taxes	28.16	
Due on 1945 Taxes	29.93	10.92
Due on 1946 Taxes	1,304.72	57.46
Due on 1947 Taxes		1,802.35
Town Property		45.78
Town Forest Area	356.66	356.66
Due on 1945 Tax Liens	212.40	
Due on 1946 Tax Liens		62.82
Due from Town of Union, Poor	125.89	52.39
Due form H. Bradbury, Snow Removal		22.00

School Repairs and Ins., Overdraft 1946	5.94	
Cemetery Trusts in Bank and Govt. Bonds	780.77	880.77
Cemetery Trusts, Int. in Banks	185.33	220.43
	$6,707.93	$5,551.49

Liabilities

	Year of 1946	Year of 1947
Cemetery Trusts in Bank & Bonds	$ 780.77	$ 880.77
Cemetery Trusts, Interest in Banks	185.33	220.43
Schools, Unexpended Bal. Fwd. Including Agri. Fund	1,251.14	1,507.12
School Repairs & Ins.		65.88
Cutting Bushes, Imp. Roads	50.00	
State Aid Construction, 1945	799.50	
State Aid Construction, 1946	799.50	
State Aid, 1944 Not Matched Now Road Machine Act.	799.50	799.50
Lamson Road Unexpended Bal.	64.85	
Withholding Tax Bal. in Treasury	44.25	249.35
Withholding Tax Bal. in Schools	91.50	
Teachers' Retirement in Town Treas.	116.54	76.80
Repair of Guard Rail by Post Office	24.17	
Fire Equipment Acct.		766.10
Net Surplus	1,700.88	993.46
	$6,707.93	$5,551.49

Respectfully submitted,

KERVIN A. ROGERS
MERLE OVERLOCK
W. R. COLE

Selectmen of Liberty

TREASURER'S REPORT

Cash on Hand Feb. 6, 1947	$3,580.02
Rec'd—	
Accounts Receivable, 1946 Report	135.89
State, Town Road Improvement Fund	1,335.40
State, Bank Stock	47.00
State, Snow Removal	1,378.52
State, Schools	15.00
State, Common School Fund	3,010.86
State, R. R. & Tel. Tax	8.72
State, Equalization Fund	1,457.00
State, State Aid Highway	2,339.01
Town of Union, Roy Acct.	726.24
C. C. Banks, Coll., Excise Tax	954.53
Withholding Tax	1,306.49
Teachers' Retirement	446.79
Temporary Loans	4,000.00
Taxes 1938-39	98.11
Town of Palermo, Tuition	500.00
Town of Appleton,	50.00
Town of Searsmont, Tuition	619.46
Town of Montville, Tuition	1,575.06
Monmouth Canning Company, Steel	1.00
H. G. Berglund, Tuition	36.00
Orra Littlefield, Tuition	7.00
Tax Liens, 1945 Tax	171.00
Tax Liens, 1946 Tax	350.74
Cost of Liens, Interest and Discharge	44.01
Chaput Bros. Const. Co. Fire	31.00
Elwyn Adams, Indian Pump	15.00
Willowcrest Home, Rebate, Cayford Acct.	2.57

A. M. Boynton, Collector, Taxes	18,223.38
Total Receipts	$42,465.80
Paid, 41 Warrants	40,425.89
Balance Cash in Treasury	$2,039.91

Respectfully submitted,

ROY M. TRASK

Treasurer of Town of Liberty

REPORT OF SUPERINTENDENT OF SCHOOLS

Financial Statement

Resources

Balance on Hand, Feb. 1, 1947	$1,059.18	
Accounts Payable	208.04	
True Bal. on Hand	$851.14	
Raised by Town	6,000.00	
State School Fund	3,010.86	
Equalization	1,457.00	
Tuition - Montville	1,575.06	
Tuition - Palermo	500.00	
Tuition - Searsmont	619.46	
Tuition - Appleton	50.00	
Elem. Tuition	42.00	
Interest, Permanent School Fund	45.00	
Teacher Summer School Subsidy	15.00	
Total		$14,166.52

Liabilities

Elementary Teachers	$4,776.01	
Secondary Teachers	4,598.61	
Janitor Service and Cleaning	842.00	
Conveyance	1,032.00	
Fuel	573.00	
Text Books and Supplies	998.48	
Accounts Payable	239.30	
Total		$13,059.40

True Balance on Hand, Feb. 1, 1948		1,107.12
Agricultural Bal. on Hand		400.00

Repair

Raised by Town	$500.00	
Overdraft 1947	5.94	
Available		$494.06
Paid on Order	$428.18	
Paid overdraft 1947	5.94	
		$434.12
Bal. Feb. 1, 1948	$65.88	

Proposed Budget

Need

Elementary Teachers	$5,500.00	
Secondary Teachers	6,000.00	
Janitors & Cleaning	800.00	
Conveyance	1,080.00	
Fuel	700.00	
Textbooks & Supplies	800.00	
		$14,880.00

Sources

From Bal. on Hand	$ 847.14	
State School Fund	3,010.86	
Equalization	1,177.00	
Tuition	2,800.00	
Interest on Permanent School Fund	45.00	
To be Raised by Town	7,000.00	
		$14,880.00
To be Raised for Repairs	$500.00	

This year the new law in regard to teachers' salaries came into force. We were allowed to continue at a basic pay of $1,000.00 for elementary teachers, from town meeting time to the end of the year in June. In September the new law went into effect. Thus for the past school year we paid the new minimum salary of $1,500.00 for a little more than half of the school year. This year it is evident that we must pay at the rate of $1,500.00 for the entire year. The state money per teaching position, however, was allocated as though we had met the new salary law for an entire year. Therefore, no additional state money for next year, but pay for an entire year, not for just a half year at the rate which the new law makes mandatory — $1,500.00.

We have on hand a considerable quantity of supplies which have been purchased in order to avoid the still rapidly advancing prices of all paper materials.

We were able to have the Walker Driveway tarred, after several years of necessary lack of attention.

Mr. Walker, as ever he does, greatly assisted our repair account by financing an extensive painting job on the Walker Building.

Schools join the march of present trends of expense and there seems to be little that can be done about it. We have arrived at the point where the revised laws govern our appropriations. Of course, we have felt obligated to raise the pay for janitor and bus service. The new laws, the times, leave but simple addition for us all.

The school committee are thinking people and their loyalty makes my work tolerable for life and living.

Respectfully submitted,

LEWIS L. GRAY

Supt. of Schools

VITAL STATISTICS

1947—1948

DEATHS

1947			Y.	M.	D.
Jan. 11	Baby Boy Colby	M.	0	0	0
Mar. 8	George W. Leigher	M.	66	4	29
Mar. 26	Gertrude A. York	F.	61	3	28
May 5	Royce Edward Bartlett	M	53	4	5
May 18	George Everett Peabody	M.	66	8	20
June 8	Olin B. Marden	M.	70	4	20
June 8	George James Killen	M.	58	10	22
July 29	Arthur D. Fish	M.	73	1	17
Sept. 1	Gladys Louise Hunter	F.	46	11	16
Dec. 23	Cora B. Moody	F.	86	7	6

Respectfully submitted by

BEATRICE SANFORD

Town Clerk

CEMETERY TRUST FUNDS

	Original Deposit	Govt. Bond	Int. Earned	Bal., 2|9|48 In Bank
Bradstreet Lot	$ 50.00		*$27.81	$77.81
B. F. Brown Lot	100.00	$100.00	39.21	39.21
Hamilton, Edgar E.	100.00	100.00	39.21	39.21
Matthews, A. D.	100.00	100.00	15.95	15.95
Davis, Louisa	100.00	100.00	35.05	35.05
Johnson, Moses	100.00	100.00	18.21	18.21
Cargill, G. H.	15.00		*4.18	19.18
Glidden, Olive	25.00		*7.28	32.28
Benner, Rhoda	50.00		*9.80	59.80
Charles I. Davis and Fred Chapman	100.00	100.00	6.25	6.25
Emerson, Frank	40.77		*.20	40.97
Sherman, Alva	100.00		17.28	117.28

* To Nov. 1946

ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF LIBERTY

MAINE

For the Municipal Year 1948

Hutchins Brothers, Thorndike, Maine

ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF LIBERTY
MAINE

For the Municipal Year 1948

Hutchins Brothers, Thorndike, Maine

TOWN OFFICERS

Selectmen, Asseessors and Overseers of Poor
C. H. Wellington Merle Overlock W. R. Cole

Treasurer
Roy M. Trask By Appointment, James F. Burkill

Tax Collector and Constable
A. M. Boynton

Collector of Excise Tax
C. C. Banks

Town Clerk
Beatrice Sanford

Road Commissioners
E. B. Whitaker W. A. Wellman

School Committee
F. C. Tibbetts Lolie Powell
By Appointment, Ivanilla Knowlton

Supt. of Schools
Lewis L. Gray

Fire Wardens (for emergency)
Raymond Banks James Burkill

Fire Wardens
Merle Overlock Maurice Scates LeRoy Howes

Fire Ward
Carl Adams

Health Officer
Meldon Collins

Acting Fire Chief
C. C. Banks

TOWN WARRANT

Annual Meeting, Mar. 7th, 1949

State of Maine County of Waldo, S. S.

To: A. M. Boynton, a Constable of the Town of Liberty in the County of Waldo and State of Maine, Greetings.

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the said Town of Liberty, qualified by law to vote in town affairs, to assemble in Community Hall, in said town, on the 7th day of March, A. D., 1949 at ten o'clock in the forenoon to act on the following articles, to wit:

Art. 1. To choose a moderator to preside at said meeting.

Art. 2. To choose a Clerk for the ensuing year.

Art. 3. To hear and act on the reports of town officers.

Art. 4. To elect a board of Selectmen for the ensuing year.

Art. 5. To elect a board of Assessors for the ensuing year.

Art. 6. To elect Overseers of the Poor for the ensuing year.

Art. 7. To elect a member of the Superintending School Committee for a term of three years.

Art. 8. To fix the compensation and Elect a collector of taxes for the ensuing year.

Art. 9. To fix compensation and elect a Town Treasurer for the ensuing year.

Art. 10. To elect a Collector of Excise Tax for the ensuing year.

Art. 11. To elect one or more Constables for the ensuing year.

Art. 12. To elect one or more Road Commissioners for the ensuing year.

Art. 13. To elect all other necessary Town Officers.

Art. 14. To see what sum of money the Town will vote to raise and appropriate for each of the following purposes:

(a) Town Officers and Miscellaneous Expenses. Suggested Amt.

(b) Support of poor.

(c) Aid to Dependent Children.

(d) Roads and Bridges, including Commissioners' salaries.

(e) Street Lights.

(f) Patrolman's Salary and Maint. Route 3.

(g) Maintenance, Special Resolve Road.

(h) Cutting Bushes on Improved Roads.

(i) Maintenance, 3rd Class Road.

(j) Snow Removal and Sanding.

(k) Common Schools, High Schools, Books and Supplies.

(l) Repairs and Insurance on School Buildings.

(m) Town Road Improvement Fund.

(n) Memorial Day.

Art. 15. To see what sum the Town will vote to raise and appropriate for State Aid Construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Section 19, Chap. 28 of the Revised Statutes of 1930 or under the provisions of Chapter 213, Public Laws of 1941.

Art. 16. To see if the Town will raise and appropriate $35.00 for Public Health Nursing in Liberty. Said sum to be expended by the Bureau of Health for Local Service.

Art. 17. To see if the Town will vote to raise and appropriate the sum of $25.00 to be paid to the State of Maine Publicity Bureau, to be expended for advertising the natural resources advantages and attractions of the State of Maine in accordance with Provisions of Chap. 5, Sec. 82 of the Revised Statutes of Maine.

Art. 18. To see if the Town will vote to raise and appropriate the sum of $300 to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust, in accordance with Revised Statutes, Chapter 32, Secs. 53-58.

Art. 19. To see if the Town will vote to abate the taxes on Community Hall: provided the Town has use of Hall rent free for town purposes.

Art. 20. To see if the Town will vote to abate the tax on Marshall Shore property owned by Catherine Walker's Heirs, if used for Public Picnic grounds.

Art. 21. To see if the Town will vote to allow 2% discount on taxes (except single polls) paid on or before July 10 of the current year. Also to charge 6% interest on tax liens.

Art. 22. To see if the Town will vote to pay State wages to all employees, teams and equipment.

Art. 23. To see if the Town will vote to authorize the Selectmen to sell and dispose of any tax titles held by the Town on such terms as they deem advisable, and to execute and deliver quitclaim deeds for same. Such property to be advertised at same places where town warrants are posted at least seven days before sale.

Art. 24. To see if the Town will vote to authorize the Selectmen to procure a Temporary Loan or Loans, not exceeding a total amount of $6,000 and to execute and deliver in the name of the Town its note of notes therefor, said loan or loans to be paid during the municipal year out of money raised by taxes during such current year.

Art. 25. To see if the Town will vote to continue to pay rent for a room to be used as an office for Dr. Cates.

Art. 26. To see if the Town will elect a Fire Chief and fix compensation.

Art. 27. To see if the Town will vote to appropriate the current years' excise tax for the purchase of fire fighting equipment and to repair and remodel the Town Office building to keep the truck and equipment.

Art. 28. To see if the Town will vote to raise and appropriate the sum of $500.00 to be expended on

the Prescott Hill (so called) in addition to the sum regularly raised for repairs to roads and bridges.

Art. 29. To elect a member of the Superintending School Committee to fill a vacancy caused by the resignation of Lizzie Trask, for a term of two years.

Art. 30. To see what attitude the Town will take in exempting taxes for a term of years to any Responsible company wishing to establish a business in town.

Art. 31. To see if the Town will vote to discontinue Bal. of the road from the Herman Boynton turn south-easterly to old Discontinued Road.

Art. 32. To see if the Town will vote to discontinue winter breaking on the following roads.
Bowlin Hill Road from Gus Sherman Place to the Montville Town Line.
Road from Gene Turner Place over Crie Hill to Evert Hannan Place.
Road from Bert Brown Place to the Stickney Place.

Art. 33. To see if the Town will vote to raise and appropriate the sum of $100.00 to be expended on Stickney Hill.

Art. 34. To see what action the Town will take in regard to allowing Hiram Batchelder to put a water pipe across the Dormitory Lot to the river.

Hereof fail not and have you there and then this warrant with your doings thereon.

The Selectmen hereby give notice that they will be in session, for the purpose of revising and correcting the list of voters, at the town office at nine o'clock in the forenoon on the day of said meeting.

Given under our hands this 8th day of Feb., A. D. 1949.

C. H. WELLINGTON
MERLE OVERLOCK
W. R. COLE
Selectmen of Liberty

ASSESSORS' REPORT

For the Year Ending February 8, 1949

Real Estate, Resident	$137,940.00	
Real Estate, Non-Resident	60,320.00	
Total Real Estate		$198,260.00
Personal Estate, Resident	$31,865.00	
Personal Estate, Non-Resident	9,015.00	
Total Personal Estate		$40,880.00
Grand Total		$239,140.00

Total Value of Land	$ 88,715.00
Total Value of Buildings	109,543.00
Rate of Taxation	.080
Number of Polls Taxed	148
Number of Polls Not Taxed	11

	No.	Av. Val.	
Horses	42	$55.47	$2,330.00
Steers, Oxen, over 18 mos.	24	72.91	1,750.00
Milk Cows, including heifers that have freshened	148	65.00	9,515.00
Heifers, over 2 yrs. old not freshened	29	43.48	1,260.00
Heifers, 18 mos. to 2 yrs. old	14	33.00	460.00
Fowl	2575	.75	1,935.00
Total Livestock and Poultry			$17,250.00
Total All Other Kinds Personal Property			23,630.00
Total Personal Estate			$40,880.00

Amounts Raised at March Meeting
March 1, 1948

Town Officers and Misc. Expense	$2,000.00
Support of Poor	100.00
Aid to Dependent Children	400.00
Roads and Bridges and Commissioners' Salaries	1,500.00
Street Lights	200.00
Patrolman's Salary and Maint. Route No. 3	850.00
Special Resolve Road	75.00
Cutting Bushes	50.00
Maintenance, 3rd Class Road	100.00
Snow Removal and Sanding	1,500.00
Common Schools, High School, Books and Supplies	7,000.00
Repairs, Insurance on School Buildings	500.00
Memorial Day	50.00
Road Improvement Fund	150.00
State Aid Construction	799.50
Public Health Nursing	35.00
Maine Publicity Bureau	25.00
Dr. Collins, D. O.	102.00
Davis Road, Special Appropriation	400.00
State Tax	1,850.08
County Tax	956.25
Int. on School Fund	45.00
Overlay	887.37
Committed to A. M. Boynton, Collector, April 29, 1948	$19,575.20
Supplementary Tax	90.20
	$19,665.40

C. H. WELLINGTON
MERLE OVERLOCK
W. R. COLE
Assessors of Liberty

Excise Tax and Fire Equipment

Balance in Treasury, Feb. 9, '48		$ 766.10
Rec'd from C. C. Banks, Coll of Excise		1,703.41
Received, Beulah Tibbetts, Indian Pump		15.00
Rec'd, Luther Sherman, Indian Pump		15.00
Rec'd, Jane Mathieson, Indian Pump		15.00
Rec'd, A. M. Boynton, Indian Pump		15.00
Rec'd, Theodore Wellington, Indian Pump		15.00
Rec'd, Harry Kaherman, Indian Pump		15.00
Rec'd, Kervin Rogers, Indian Pump		15.00
Rec'd, Guy Dow, Gift		25.00
Rec'd, Town of Washington		15.75
Paid—South China Fire Department	$600.00	
Eastern Fire & Equipment	72.80	
Blanchard Assoc.	62.78	
C. C. Banks	89.03	
Theo. Wellington	4.88	
Ray Worthing	1.88	
Neal Skidmore	1.13	
Vernon Bagley	1.50	
Ralph Wing	2.25	
Clayton Howes	.75	
James Hussey	.75	
H. Batchelder	.75	
C. C. Banks, B. Berry Fie	69.46	
C. C. Banks, Cash Paid Blanchard Assoc.	7.09	
	$ 915.05	
Unexpended Bal. to '49 Acct.	1,799.67	
Due from Town of Montville, Berry Fire		$99.46
	$2,714.72	$2,714.72

Accounts Receivable

Due from Town of Union, Poor	$52.39

Due from H. Bradbury, Snow	22.00	
Due from Roy M. Trask, Error, 1946	.72	
Due from Roy M. Trask, Error, 1947	3.03	
Rec'd from Town of Union, Feb. 25		$52.39
Rec'd from H. Bradbury, April 17		22.00
Rec'd from Roy M. Trask, April 29		3.79

Memorial Day

Appropriation		$50.00
Paid H. A. Moody, Treas. S. of V.	$50.00	

Advertising Maine

Appropriation		$25.00
Paid State of Maine Publicity Bureau	$25.00	

Public Health Nurse

Appropriation		$35.00
Paid State of Maine Health Nurse	$35.00	

State Tax

Assessment		$1,850.08
Paid State Treasurer	$1,850.08	

County Tax

Assessment		$956.25
Paid County Treasurer	$956.25	

Dr. Collins

Appropriation		$102.00
Paid Dr. Collins	$102.00	

Street Lights

Appropriation		$200.00

Central Maine Power Co.	$201.60	
Overdraft to Summary		1.60
	$201.60	$201.60

Temporary Loans

I. C. Hannan, April 5		$2,000.00
C. C. Banks, May 4		1,000.00
C. C. Banks, Nov. 1		2,000.00
J. F. Burkill, Dec. 3		200.00
Paid I. C. Hannan, Jan. 1, 1949	$2,000.00	
Paid C. C. Banks, Jan. 1	3,000.00	
Paid J. F. Burkill, Jan 29	200.00	
	$5,200.00	$5,200.00

Overlay and Abatements

Appropriation		$887.37
Supplementary Tax		90.20
A. M. Boynton, 2% Dis. on Taxes	$194.30	
A. M. Boynton, Community Hall	80.00	
A. M. Boynton, Catherine Walker, Marshall Shore Property	40.00	
A. M. Boynton, Thomas Bagley, Paid in Searsmont	3.00	
A. M. Boynton, Steward Chase, Dis. Veteran	3.00	
A. M. Boynton, Clarence Ludwig, '45 Tax	3.72	
A. M. Boynton, Walter Chase, Died	3.00	
A. M. Boynton, Richard Chase, Away	3.00	
A. M. Boynton, Warren Emerson, Paid in Freeport	3.00	
A. M. Boynton, Ashbury & Son	11.70	
	$344.72	

Unexpended Bal. to Summary	632.85	
	$977.57	$977.57

Town Property

John Lamson, 1945-46-47	$ 6.18	
John Lamson, 1948 Tax	2.40	
Franklin Adams (from 1946 lien acct.)	9.52	
Franklin Adams, 1948 tax	11.20	
Total Town Property	$29.30	
John Peterson, 1945	$39.60	
Rec'd from Stuart Prescott		$39.60

Tax Liens, 1946

Adams, Franklin	$9.52	
Transferred to Town Property		
Choate, Lottie	5.70	
Paid by Lottie Choate		5.70
Cram, Herbert (2)	34.00	
Paid by Herbert Cram		34.00
Dyer, Euphemia, Heirs of	13.60	
Paid by Earl B. Thomas		13.60

Town Forest Area

Balance	$356.66	

Tax Liens, 1947 Tax

Boynton, Maurice	$25.74	
Paid by Maurice Boynton		$25.74
Choate, Lottie	6.63	
Paid by Lottie Choate		6.63

Dyer, Euphemia, Heirs of	15.60	
Paid by Earl B. Thomas		15.60
Harrington, Leroy	4.75	
Paid by Leroy Harrington		4.75
Turner, Carl	28.16	
Paid by Lawrence Oxton		28.16
Chase, Stewart	106.80	
Condon, Bruce	4.29	
Cram, Herbert (2)	39.00	
Davis, J. Howard	17.16	
Light, Louis	7.80	
Powell, Stanley (3)	52.26	
Rhodes, Donald (2)	31.98	
Ripley, Allen	17.15	
Rhodes, Fernald	14.18	
Total Tax Liens Due	$290.62	

UNPAID TAXES

Unpaid Taxes

	Resident 1945	1946	1947	1948
Adams, Elwin				$135.60
Arthur, Harrison				44.00
Bachelor, Oscar		$ .68	$ .78	37.20
Bettincourt, J. to be paid Norman Twenstrop				40.40
Chase, Stewart		41.48	31.65	115.20
Cram, Herbert			10.80	55.80

Crummitt, Vernon				18.80
Crummitt, Chas.				11.80
Clark, Arnold				3.00
Davis, Ivan				192.00
Davis, J. Howard			32.25	17.60
Emmett, Clifford				3.20
Edgecomb, Benj.				94.40
Grandall, Mary				8.80
Hunter, Gladys			8.97	
Harrington, Leroy				14.80
Lamson, W. S.				52.80
Lair, Randell				146.60
Light, Louis			3.78	8.74
Linscott, Harold				26.40
Millay, Clyde				21.40
Moody, Allen				141.42
Ordway, Mary & H. Brown				106.40
Overlock, Everett				3.00
Powell, Stanley	$7.20	4.08	6.63	63.40
Palmer, Lysander				2.80
Rhodes, Fernald				28.80
Rhodes, Donald				27.26
Rogers, Francis				18.00
Turner, Carl, to be paid by Lawrence Oxton				35.20
Trask, Roy & Elizabeth, to be paid by L. Palmer				40.00
Warren, Merle				12.00
Young, Edwin			.78	3.80

Non-Resident Unpaid

Bulmer, Walter & Reed, Wayne	4.40
Barnes, Etta	20.40
Condon, Bruce	4.40
Choate, Lottie	6.80
Cooper, Frank	64.00
Esancy, Robert	3.20
Hoxie, Mrs. A. S.	2.40

Hannon, Sidney, Mrs.				35.20
Hammons, Gene				35.20
Pelletier, Lionel & Alpha			58.50	
Ripley, Allen				22.00
Rowell, Beacher				8.40
Shipley, John B.				16.00
Tibbetts, Wesley				2.40
Edgecomb, Harry, Heirs of			4.29	
	$7.20	$46.24	$158.43	$1,755.42

Town Officers' and Misc. Exp.

Appropriation		$2,000.00
Herbert Cram, Liens		5.85
Stuart Prescott, Liens		2.00
State Treasurer, Bank Stock		32.28
State Treasurer, Forest Fires		76.29
Lawrence Oxton, Lien		2.77
Earl B. Thomas, Liens		8.55
Lib. & Bel. Tel. & Tel.		3.60
Lottie Choate, Lien and Int.		5.62
State Treasurer, R. R. Tax		14.71
State Treasurer, Dog Tax Refund		30.81
Maurice Boynton, Liens		3.27
Leroy Harrington, Lien		.25
Lib. & Bel. Tel. & Tel.	$ 30.69	
Hutchins Bros.	113.55	
Kervin Rogers	1.75	
Waldo Co. Reg. of Deeds	1.00	
E Ashley Walter, Bonds	47.41	
Maude Burkill, Rent	104.10	
L. L. Gray, Salary	489.36	
City Drug Co.	19.84	
Marks Printing House	35.50	
State Treasurer, Audit	107.33	

A. M. Boynton, Cost of Liens	45.00
A. M. Boynton, Reg. of Liens	3.78
A. M. Boynton, Constable	15.00
A. M. Boynton, Salary	380.67
Nat'l Used Car Report	7.00
First Nat'l Bank, Service Charge	17.72
Roy M. Trask, Salary	44.49
W. & L. E. Gurley	6.35
Merle Overlock, Paid out for Forest Fire	121.27
Carol Banks, Paid out for Forest Fire	31.30
Carol Banks, Trip to Bangor	8.20
Clara Overlock	1.00
C. M. Howes	2.00
Evelyn Scates, Ballot Clerk	18.00
Pearl Banks, Ballot Clerk	6.00
Catherine Worthing	24.00
Hazel Adams	24.00
Lucilla Wyman	24.00
Maine Municipal Association	15.00
First Nat'l Bank, Box Rent	5.00
Portland Stoves & Foundry Co.	1.10
Lizzie Trask	22.10
C. C. Banks, Excise Tax Salary	29.10
C. C. Banks, Int.	40.01
I. C. Hannon, Int.	60.00
Dr. Collins	11.50
Beatrice Sanford	71.14
W. R. Cole, Salary	178.00
W. R. Cole, Cash, Car etc.	40.01
Merle Overlock, Salary	201.00
Merle Overlock, Cash, Car, etc.	16.30
Merle Overlock, Sealer	10.00
C. H. Wellington, Salary	183.00
C. H. Wellington, Cash, etc.	4.12
C. H. Wellington, Moderator	3.00

Dr. Tuttle	5.00	
Lolie Powell	10.00	
Forrest Tibbetts	10.00	
Lizzie Trask	5.00	
J. F. Burkill	100.00	
J. F. Burkill	7.47	
		$2,186.00
Overdraft to Summary		572.16
	$2,758.16	$2,758.16

Aid to Dependent Childreen

Appropriation		$400.00
Paid State Treasurer	$327.00	
Unexpended Bal. to Summary	73.00	
	$400.00	$400.00

Support of Poor

Appropriation		$100.00
A. O. Parmenter, Roy Family	$110.56	
N. W. Skidmore, Roy Family	8.75	
Town of Burnham, Rowell Family	88.63	
Rec'd from Town of Union		132.31
	$207.94	
Unexpended Bal. to Summary	24.37	
	$232.31	$232.31

Roads and Bridges

East—W. H. Wellman

Appropriation		$300.00
W. H. Wellman, Foreman	$139.33	

Allen Moody	9.00	
Vernon Wyman	15.38	
Elden Ripley	18.00	
Maurice Scates	12.00	
Ed Whitaker	8.00	
Chas. Brown	3.00	
C. C. Banks	1.00	
Luther Sherman	15.46	
S. J. Liszcz	2.80	
Fred Foy	22.00	
Neal Skidmore	25.60	
Percy Knowlton	26.30	
Ivan Davis	5.85	
A. O. Parmenter	.40	
Bancroft & Martin, Culvert	54.24	
H. A. Moody	6.00	
	$364.36	
Overdraft		64.36
		$364.36

West—E. B. Whitaker

Appropriation		$700.00
E. B. Whitaker, Foreman	$253.00	
Luther Sherman	31.15	
W. R. Cole	4.80	
Hall Hardware Co.	4.00	
Gerald Sherman	32.00	
W. L. Trask	39.00	
John Blanchard	30.00	
A. R. Whitaker	6.00	
A. Plummer	12.00	
Maurice Scates	16.00	
Raymond Sherman	36.00	
Herbert Magee	75.00	

Guy Hannon	18.00	
M. S. Towle	133.00	
Alton Boynton	9.37	
Hermon Boynton	14.92	
Agnes Richards, Gravel	3.00	
P. L. Knowlton, Gravel	1.40	
C. C. Randall Heirs, Gravel	3.80	
	$722.44	
Overdraft		22.44
	$722.44	$722.44

South—W. H. Wellman

Appropriation		$500.00
W. H. Wellman	$157.40	
H. A. Moody	23.25	
Maurice Scates	29.00	
Chas. Brown	9.00	
C. S. Knowlton	6.00	
Louis Light	3.00	
Ed Whitaker	27.00	
W. R. Cole	21.70	
L. S. Palmer	3.00	
Thelma Cole, Gravel	13.45	
S. J. Liszcz, Gravel	1.30	
Arthur Turner	3.00	
Ray Leach	6.00	
Warren Moody	25.50	
Neal Skidmore	30.40	
P. L. Knowlton, Gravel	9.60	
P. L. Knowlton, Labor	21.00	
Fernald Mitchell	2.25	
Alton Overlock, Plank	2.64	
Ivan Davis, Plank	2.90	
Fred Foy	3.00	

Fred Priest	2.25	
Frank Callahan	2.25	
Willard Clark	9.00	
Maynard Whitaker	9.00	
Raymond Banks	7.65	
Sumner Martin	5.40	
Elden Ripley	2.25	
Forrest Chapman	5.40	
Phillips Peabody	2.25	
State Treasurer, Shovel	18.30	
	$464.14	
Unexpended Balance	35.86	
	$500.00	$500.00

Summary, Roads and Bridges

Appropriation		$1,500.00
Expended, East	$364.36	
Expended, West	722.44	
Expended, South	464.14	
	$1,550.94	
Overdraft to Summary		50.94
	$1,550.94	$1,550.94

Town Road Improvement Fund

West

Appropriation		$ 150.00
Rec'd from State Treasurer		1,391.05
Shute & Shorey	$ 25.20	
Hale Sparrow	45.00	
George Ashby	45.00	
A. M. Boynton	76.00	

Arthur Boynton, Jr.	23.25
Guy Hannon	54.01
Wendall Hannan	27.38
Percy White	27.38
C. C. Banks	28.05
Richard Edgecomb	45.00
N. W. Skidmore	24.00
Forrest Peavey	24.00
Maynard Whitaker	45.00
Melvin Chadwick	13.40
W. L. Trask	4.88
P. L. Knowlton, Gravel	43.45
State Treasurer, Shovel	91.50
State Treasurer, Comp.	2.75
Total West	$645.25

East

State Highway Comm.	$155.55
W. H. Wellman	22.00
Sumner Martin	56.10
Raymond Banks	15.30
Hale Sparrow	40.80
Forrest Peavey	26.00
State Highway Comm.	36.60
Total East	$352.35

South

Fred Foye	$ 23.00
Frank Callahan	14.25
Raymond Leach	14.25
Richard Edgecomb	42.75
Raymond Banks	48.45
Henry Peavey	14.25
Maynard Whitaker	42.75
Wilbur Jewett	14.25

Neil Skidmore	12.80	
Fred Priest	8.25	
Sumner Martin	28.05	
State Treasurer, Shovel	173.85	
Thelma Cole, Gravel	60.20	
	$1,494.70	
Unexpended to Summary	46.35	
	$1,541.05	$1,541.05

Davis Road

Special Appropriation		$400.00
Cooper & Co., Culverts	$58.04	
W. H. Wellman	16.70	
Forrest Peavey, Jr.	3.00	
J. W. Wentworth	3.00	
Clarence Bean	16.50	
Percy White	16.50	
Roy Davis	12.00	
Raymond Banks	40.80	
Ed Whitaker	44.00	
Richard Edgecomb	49.50	
Henry Peavey	16.50	
Percy Knowlton, Gravel	82.20	
Neil Skidmore	9.60	
Earl Peavey	4.50	
Forrest Peavey	7.50	
	$380.34	
Unexpended to Summary	19.66	
	$400.00	$400.00

Cutting Bushes, Improved Roads

Appropriation		$50.00
Balance Forwarded to 1949		

Patrol Salary and Maint. Route No. 3

Appropriation		$850.00
Paid Treas. of State	$829.40	
Unexpended Balance to Summary	20.60	
	$850.00	$850.00

Maint. Special Resolve Road

Appropriation		$75.00
W. H. Wellman	$32.00	
Balance Carried to 1949	31.00	
Sam Norton	12.00	
	$75.00	$75.00

Maintenance. 3rd Class Road

Appropriation		$100.00
Fred Foye, Foreman	$ 3.00	
Fred Priest	2.25	
Frank Callahan	2.25	
Herbert Moody	2.25	
Maynard Whitaker	9.00	
Raymond Banks	7.65	
Ed Whitaker	6.00	
William Wellman	9.00	
Neil Skidmore	4.80	
Forrest Chapman	5.40	
Philips Peabody	2.25	
Sumner Martin	5.40	
Elden Ripley	2.25	

P. L. Knowlton	7.00	
C. C. Banks	10.20	
Willard Clark	9.00	
State Treasurer	18.30	
	$106.00	
Overexpended to Summary		6.00
	$106.00	$106.00

State Aid Road Construction

Appropriation		$799.50
Fred Foye, Foreman	$140.00	
Frank Callahan	91.50	
Raymond Leach	30.75	
Fred Priest	105.00	
Raymond Banks	168.30	
Sumner Martin	178.05	
Richard Edgecomb	135.75	
Maynard Whitaker	256.50	
Neil Skidmore	230.10	
Ed Whitaker	204.25	
W. H. Wellman	116.00	
Forrest Chapman	75.60	
Willard Clark	96.00	
Henry Peavey	20.25	
Wilbur Jewett	43.50	
Elden Ripley	66.75	
Warren Moody	18.00	
Philip Peabody	27.00	
Herbert Ring	60.75	
Forrest Jewett	36.00	
Wendall Hannon	57.75	
Stephen Bagley	43.50	
Herbert Moody	18.00	

Fred Jackson	17.85	
Harold Mason	6.00	
A. M. Boynton	156.71	
A. M. Boynton, Jr.	30.75	
Guy Hannon	117.80	
George Ashby	36.00	
Percy White	18.75	
W. L. Trask	37.88	
Melvin Chadwick	60.60	
Forrest Peavey	24.00	
Russell Bradstreet	1.00	
Stanton Whitaker	6.00	
Hale Sparrow	66.00	
C. C. Banks	63.75	
Thelma Cole, Gravel	175.40	
P. L. Knowlton, Gravel	96.20	
Bancroft & Martin, Culverts	294.54	
Hussey Hardware Co.	118.13	
Raymond Leach, Gravel	81.70	
State, Shovel	969.90	
State, Compressor	141.63	
	$4,739.89	
Overdraft to Summary		.71
Received from State Treasurer		3,939.68
	$4,739.89	$4,739.89

Special Resolve Construction

Received from Treasurer of State		$992.55
Fred Foye	$ 39.00	
Sam Norton	27.75	
Herbert Moody	29.25	
Henry Ripley	27.75	
Raymond Banks	81.60	

William Wellman	56.00	
Ed Whitaker	64.00	
Neil Skidmore	57.60	
Forrest Chapman	57.60	
Philips Peabody	24.00	
Sumner Martin	57.60	
Elden Ripley	24.00	
Willard Clark	96.00	
Maynard Whitaker	96.00	
Richard Edgecomb	9.00	
Henry Peavey	3.00	
A. M. Boynton	24.70	
Guy Hannan	14.25	
P. L. Knowlton, Gravel	113.00	
State Treasurer, Shovel	195.20	
State Treasurer, Comp.	8.25	
	$1,105.55	
Overdraft to Summary		113.00
	$1,105.55	$1,105.55

Snow Removal and Sanding

Appropriation		$1,500.00
B. M. Clark		4.00
State Treasurer		1,750.00
		$3,254.00
Geo. Cram	$264.00	
Vernon Wyman	139.75	
Ralph Wing	123.75	
Leonard Rogerson	7.55	
Luther Sherman	61.00	
Vernon Bagley	486.50	
Mel Chadwick	34.00	

Maurice Cates	106.00	
Gerald Sherman	51.09	
Maurice Benner	25.50	
Raymond Hannan	36.00	
B. M. Clark	159.85	
Merle Overlock	332.50	
Robert Overlock	43.07	
Alton Overlock	29.11	
State Treasurer	253.60	
Southworth Machine Co.	47.50	
W. H. Wellman	226.27	
Richard Edgecomb	16.50	
H. A. Moody	79.34	
Sam Norton	27.00	
J. W. Wentworth	21.01	
Neil Skidmore	25.60	
Beulah Rogerson	21.20	
C. C. Banks	.60	
Raymond Sherman	11.74	
Forrest Peavey	6.00	
Forrest Tibbetts	2.46	
J. C. Hannan	8.95	
Lysander Palmer	2.00	
Roger Waugh	11.00	
A. O. Parmenter	8.56	
	$2,669.00	
Unexpended Bal. to Summary	585.00	
	$3,254.00	$3,254.00

Road Machine Acct.

1948 Balance Carried to 1949	$799.50

Teachers Retirement

Balance in Treasury, Feb. 9, '48		$ 76.80
Withheld during year		537.40
Paid State Treasurer	$556.00	
Bal. in Treasury Feb. 8, '49	58.20	
	$614.20	$614.20

Withholding Tax

Balance in Treasury, Feb. 9, '48		$ 249.35
Withheld until Jan. 1, '49		1,229.77
Paid Coll. Internal Revenue	$1,479.12	
Withheld Jan. 1 to Feb. 8, 1949		145.08
Bal. in Treasury, Feb. 8, '49	145.08	
	$1,624.20	$1,624.20

Warrants Drawn on Treasurer

Excise Tax and Fire Equipment	$ 915.05
Support of Poor	207.94
Town Officers' and Misc. Expenses	2,758.16
Street Lights	201.60
Memorial Day	50.00
Advertising Maine	25.00
Public Health Nursing	35.00
Roads and Bridges	1,550.94
State Aid Construction	4,739.89
Maintenance Third Class Road	106.00
Patrol Salary and Maint. Route 3	829.40
Maint. Special Resolve Road	44.00
Town Road Improvement Fund	1,494.70
Davis Road	380.34
Aid to Dependent Children	327.00
Collector of Internal Revenue	1,479.12

State Treasurer, Teachers' Retirement	556.00
Overlay and Abatements	344.72
Snow Removal and Sanding	2,669.00
Schools	14,453.77
School Repairs and Ins.	426.74
Special Resolve Construction	1,105.55
A. M. Boynton, 1947 Tax Liens	371.50
Town Property	13.60
Temporary Loans	5,200.00
State Tax	1,850.08
County Tax	956.25
Dr. M. G. Collins	102.00
	$43,193.35

Summary of Accounts

	Overdrawn	Unexpended
Street Lights	$ 1.60	
Roads and Bridges	50.94	
Third Class Maint.	6.00	
Patrolman's Salary and Maint. R. 3		$ 20.60
Town Road Improvement Fund		46.35
Davis Road		19.66
Support of Poor		24.37
Aid to Dependent Children		73.00
Overlay and Abatements		632.85
Snow Removal and Sanding		585.00
Town Officers and Misc. Exp.	572.16	
Special Resolve Const.	113.00	
State Aid Const.	.71	
	$744.41	$1,401.83
Unexpended Bal. to Surplus	657.42	
	$1,401.83	$1,401.83

Unappropriated Net Surplus

Net Surplus, Feb. 9, 1948	$993.46
Error in Summary Last Year, deducted	7.92
	$985.54
Roy M. Trask, 1946 and 1947 Error, Added	3.75
	989.29
Unexpended Balance from Summary, added	657.42
Total Unappropriated Surplus	$1,646.71

Balance Sheet, Feb. 8, 1949 Compared With Feb. 9, 1948

Assets

	Year of 1947	Year of 1948
Cash in Treasury	$2,039.91	$3,823.97
Due on 1945 Taxes	10.92	7.20
Due on 1946 Taxes	57.46	46.24
Due on 1947 Taxes	1,802.35	158.43
Due on 1948 Taxes		1,755.42
Town Property	45.78	29.30
Town Forest Area	356.66	356.66
Due on 1946 Tax Liens	62.82	
Due on 1947 Tax Liens		290.62
Due from Town of Union, Poor	52.39	
Due from H. Bradbury, Snow Removal	22.00	
Due from Town of Montville, Berry Fire		99.46
Cemetery Trusts in Bank and Govt. Bonds	880.77	880.77
Cemetery Trusts Int. in Banks	220.43	244.63
	$5,551.49	$7,692.70

Liabilities

	Year of 1947	Year of 1948
Cemetery Trusts in Banks and Bonds	$ 880.77	$ 880.77
Cemetery Trusts, Int. in Banks	220.43	244.63
Schools, Unexpended Bal. Fwd. Including Agri. Fund	1,507.12	1,898.00
School Repairs and Ins.	65.88	139.14
Road Machine Acct.	799.50	799.50
Withholding Tax, Bal. in Treas.	249.35	145.08
Teachers Retirement in Town Treas.	76.80	58.20
Fire Equipment Acct.	766.10	1,799.67
Net Surplus	985.54	1,646.71
Maint., Special Resolve Road		31.00
Cutting Bushes, Unexpended Bal. Fwd.		50.00
	$5,551.49	$7,692.70

Respectfully submitted,

C. H. WELLINGTON

MERLE OVERLOCK

W. R. COLE

Selectmen of Liberty

REPORT OF TREASURER

Balance on Hand, Feb. 7, 1948	$2,039.91
Received from State, Snow Removal	1,496.40
Snow, Route 3	253.60
Reimbursement, Forest Fires	60.64
Aid, Forest Fires	15.65
Equalization, School Fund	1,177.00
School Fund	3,468.60
R. R. & Tel. Tax	14.71
Bank Stock	32.28
Town Roads Improvement	1,391.05
State Aid Road	3,939.68
Special Resolve Construction	992.55
Dog Tax Refund	30.81
Town of Union, Roy Family	184.70
Town of Palermo, Tuition	571.70
Town of Searsmont, Tuition	457.36
Town of Montville, Tuition	2,088.99
Town of Washington, Fire	15.75
Liberty & Belfast Tel. Co., Use of Compressor	3.60
Temporary Loans	5,200.00
H. Bradbury, Snow Removal	22.00
E. S. Sewall, Tuition	36.00
B. M. Clark, Snow Refund, Error	4.00
Guy Dow, Gift	25.00
Indian Pumps, Beulah Tibbetts	15.00
Luther Sherman	15.00
James Mathieson	15.00
A. M. Boynton	15.00
Theodore Wellington	15.00
Harry Kahrmam	15.00

Kerwin Rogers	15.00
Liens, Carl Turner, 1947	28.16
Cost	2.77
Lottie Choate, 1946 - 1947	12.33
Cost	5.62
Maurice Boynton	25.74
Cost	3.27
Leroy Harrington	4.75
Cost	.25
Herbie Cram	34.00
Cost	5.85
Earl B. Thomas, Town Property	25.20
Cost, Lien & Int.	8.55
Stewart Prescott, Town Prop. Redeemed	39.60
Cost	2.00
Withholding Tax	1,374.85
Teachers' Retirement Fund	537.40
Carol C. Banks, Excise Tax	1,703.41
A. M. Boynton, 1948 Tax	17,909.98
A. M. Boynton, 1947 Tax	1,643.92
A. M. Boynton, 1946 Tax	11.22
A. M. Boynton, 1945 Tax	3.72
R. M. Trask, Error	3.75
Total Receipts	$47,017.32
Total Warrants Drawn	43,193.35
Cash to Balance, Feb. 7, 1949	$3,823.97

Respectfully submitted,

J. F. BURKILL, Tres.

AUDITOR'S REPORT

State of Maine
STATE DEPARTMENT OF AUDIT
Augusta

March 9, 1948

Board of Selectmen
Liberty
Maine
Gentlemen:

In accordance with Chapter 16, Section 3 of the Revised Statutes of 1944 and at your request, the records of the Town of Liberty have been audited by Auditor S. S. Davis for the period February 7, 1947 to February 9, 1948 inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying Comments.

Exhibits and schedules incorporated in this report impartially present the financial position of the Town and the result of its operations for the period designated.

Exhibits and Schedules incorporated in this report present the result of the financial operations of the Town for the period designated.

A recommendation is also offered which is believed to be worthy of your consideration.

All of which is respectfully submitted,

Very truly yours,
FRED M. BERRY
State Auditor

Comments

Re: Audit of Accounts - Town of Liberty
February 7, 1947 to February 9, 1948

CASH

The cash as shown by the records of the Treasurer was reconciled with the balance indicated by the bank statement furnished by the First National Bank of Belfast. With the exception of $3.03 due from the Treasurer. The amount so indicated reconciled with the balance as shown by the records of the Town.

All receipts were checked in detail and found to be correctly recorded.

Expenditures were made by check from warrants properly authorized by the Selectmen.

ACCOUNTS RECEIVABLE

At the close of the year, there was an item of $52.39 due from the Town of Union for the support of poor, and an item of $3.03 which is due from the Town Treasurer.

TAXES RECEIVABLE

The 1947 commitment of taxes to the collector was added and compared with the records of the Assessors and found in agreement. This commitment was accounted for as follows:

Cash Collection	$16,594.57	88.5%
Abatements	155.37	.8
Cash Discount	189.01	1.1
Taxes Receivable	1,802.35	9.6
	$18,741.30	100%

Cash receipts and abatements affecting prior years' unpaid taxes were checked and it was ascertained that the credits had been properly applied.

Requests for verification were mailed to a representative number of taxpayers whose accounts were out-

standing at the close of the year.

The reserve for losses on taxes was adjusted so that the amount reflected on Exhibit A represents the balance of 1945 and 1946 taxes remaining unpaid.

TAX LIENS

During the period under review, tax liens amounting to $415.60 were placed on 1946 real estate taxes remaining unpaid. Payments and credits to the tax lien account were checked in detail and found to have been correctly applied, leaving a balance of $62.82 in this account at the year end.

The outstanding liens were found on file.

ACCOUNTS PAYABLE

This account is comprised of pay roll deductions for Withholding Taxes and Teachers' Retirement, totaling $326.15, which had not been paid to the governmental agencies involved as of the close of the year.

SURPLUS

The analysis of the change in this account is presented on Exhibit E of this report.

TRUST FUNDS

The trust fund investments, which consisted of time deposits of $503.27 and securities amounting to $600, were examined. All income had been properly recorded. No expenditures were made during the year.

The Ministerial and School Fund, the principal of which had apparently been used by the Town many years ago, was set up as a liability of the Town during the previous audit and remains unchanged.

RECOMMENDATION

It is recommended that the Treasurer reconcile the cash balance each month with the monthly statement furnished by the bank in which the funds of the Town are deposited.

COMPARATIVE BALANCE SHEET

EXHIBIT A

		February 9, 1948		February 6, 1947
GENERAL FUND				
ASSETS				
Cash		$2,036.88		$3,579.30
Accounts Receivable (Schedule A-1)		55.42		136.61
Taxes Receivable (Sch. A-2):				
Current Year	$1,802.35		$1,294.72	
Prior Years	68.38		156.20	
	1,870.73		1,450.92	
Less - Reserve for Losses	68.38		98.11	
		1,802.35		1,352.81
Tax Liens (Sch. A-3)		62.82		212.40
Tax Acquired Property (Sch. A-4)		400.10		356.66
TRUST FUNDS				
ASSETS				
Due from General Fund (Sch. A-7)		750.00		$750.00
Time Deposits (Sch. A-7)		503.27		484.33
Investments (Sch. A-7)		600.00		600.00
TOTAL TRUST FUNDS		$1,853.27		$1,834.33

		February 9, 1948		February 6, 1947
GENERAL FUND				
LIABILITIES				
Accounts Payable (Sch. A-5)		$326.15		$252.29
Due Trust Funds		750.00		750.00
Total Liabilities		1,076.15		1,002.29
SURPLUS				
Appropriated (Ex. D)	$2,373.30		$3,783.52	
Unappropriated (Ex. E)	908.12		851.97	
		3,281.42		4,635.49
TOTAL GENERAL FUND		$4,357.57		$5,637.78

TRUST FUNDS

LIABILITIES		
Principals (Sch. A-6)	$1,630.77	$1,630.77
Income (Schedulee A-6)	222.50	203.56
TOTAL TRUST FUNDS	$1,853.27	$1,834.33

REPORT OF SUPERINTENDENT OF SCHOOLS

Financial Statement

Resources

Balance on Hand, Feb. 1, 1948	$1,107.12	
Raised by Town	7,000.00	
State School Fund	3,468.60	
Equalization	1,177.00	
Sec. Tuition - Searsmont	457.36	
Palermo	571.70	
Montville	2,088.99	
Permanent School Fund	45.00	
Elem. Tuition, Richard Sewell	36.00	
Total		$15,951.77

Liabilities

Elementary Teachers	$4,925.57	
Secondary Teachers	5,857.82	
Janitors	899.00	
Conveyance	1,320.00	
Textbooks and Supplies	810.38	
Fuel	541.00	
Summer School	100.00	
Total		$14,453.77
Balance on Hand, Feb. 1, 1949		$1,498.00
Agricultural Bal. on Hand		400.00

Repair

Raised by Town	$500.00	

Balance on Hand	65.88	
Total Available		$565.88
Paid on Order	$426.74	
Balance on Hand, Feb. 1, 1949		$138.84

Proposed Budget

Need

Elementary Teachers	$4,500.00	
Secondary Teachers	6,400.00	
Janitors and Cleaning	860.00	
Conveyance	1,620.00	
Fuel	550.00	
Textbooks and Supplies	800.00	
		$14,730.00

Sources

State School Fund	$3,600.00	
Equalization	849.00	
Secondary Tuition	3,375.00	
Town	7,000.00	
		$14,824.00

To be Raised for Repair $500.00

It is obvious from our report that we were wise in raising the amount which we did. I have kept faith with you in that I would not spend, unless necessary, the extra money for the obtaining of the equalization fund. You will note that our balance has built up.

There are bills at the legislature this year to change the school financing. There is strong opinion that the equailization law will be repealed. But so long as it is still a law we ought to budget in terms of it.

Our repair account was not very heavy this year. It will cost us somewhat more on insurance this year.

The demand for teachers is growing. The need for next year makes an already serious problem near disaster. During the year we have had one resignation. Our high school has been blessed by a new principal and another assistant. Mr. Stewart is in my opinion one of the most conscientious, ardent, principals that I have ever come in contact with. He and Miss Carlene Smith are excellent teachers, maintain a tone of discipline that is firm but is conductive to the good will of their pupils. Those of us who have seen their basketball teams perform have been surprised to see the development and record of both teams. These two teachers came to us with the very finest of recommendations and they have in every way lived up to them, and we must not forget, just because she has been with us for quite some time, Mrs. Mathieson, who has a very superior philosophy of education and in young spirited effort daily has a profound influence on those whose privilege it is to sit before her.

Erma Knowlton attended summer school last summer. Ethel Adams is now taking an extension course, conducted by the University of Maine, at Belfast.

Open mindedness must open the doors of education that have today forces at work to obstruct a world in its endeavor for free democratic living.

Respectfully submitted,

LEWIS L. GRAY

Supt. of Schools

VITAL STATISTICS

DEATHS 1948—1949

		Y.	M.	D.
2-29-1948	James A. Overlock	86	2	17
3- 9-1948	Nellie M. Lamson	77	10	12
4- 2-1948	Walter B. Chase	65	0	0
4- 3-1948	Belle Turner Knowlton	67	3	16
4-23-1948	Lucinda L. Grinnell	89	0	1
5-29-1948	Helen E. Hurd	75	7	19
6-17-1948	William L. Cargille	69	8	16
6-28-1948	Hattie Wellington Wing	74	4	11
7-24-1948	Roy Martin Trask	60	4	7
8-18-1948	Frank B. Jackson	87	9	2
10- 6-1948	Fred Jess Hooper	75	6	2
11-17-1948	Blanche M. Johnston	76	3	9
11-21-1948	Hattie L. Tillson	77	4	12

13 Deaths

11 Births

8 Marriages

Respectfully submitted for town records,

BEATRICE SANFORD
Town Clerk
Liberty

Attest

Feb. 1, 1949

Cemetery Trust Funds

	Original Deposit	Govt. Bond	Int. Earned	Bal. 2|8|49 In Bank
Bradstreet Lot	$ 50.00		$30.95	$80.95
B. F. Brown Lot	100.00	100.00	42.09	42.09
Hamilton, Edgar E.	100.00	100.00	42.09	42.09
Matthews, A. D.	100.00	100.00	18.60	18.60
Davis, Louisa	100.00	100.00	37.88	37.88
Johnson, Moses	100.00	100.00	20.88	20.88
Cargill, G. H.	15.00		4.45	19.45
Glidden, Olive	25.00		7.92	32.92
Benner, Rhoda	50.00		10.99	60.99
Charles I Davis and Fred Chapman	100.00	100.00	8.75	8.75
Emerson, Frank	40.97		.80	41.77
Sherman, Alva	100.00		19.03	119.03

ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF LIBERTY
MAINE

For the Municipal Year 1949

Hutchins Brothers, Thorndike, Maine

ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF LIBERTY

MAINE

For the Municipal Year 1949

Hutchins Brothers, Thorndike, Maine

TOWN OFFICERS

Selectmen, Assessors and Overseers of Poor

Merle Overlock W. R. Cole C. H. Wellington

Treasurer

Raymond S. Worthing

Tax Collector

A. M. Boynton

Constables

A. M. Boynton Hiram Bacheldor

Collector of Excise Tax

C. C. Banks

Town Clerk

Catherine Worthing

Road Commissioners

E. B. Whitaker W. A. Wellman

School Committee

F. C. Tibbetts Ethelyn Knowlton

Lolia Powell

Superintendent of Schools

Lewis L. Gray

Municipal Forest Fire Warden

Merle Overlock

Deputy Wardens

C. C. Banks Leroy Howes Maurice Scates

Fire Ward

Carl Adams

Health Officer

Meldon Collins

Fire Chief

Carol Banks

TOWN WARRANT

State of Maine County of Waldo, S. S.

To A. M. Boynton, a Constable of the Town of Liberty, in the County of Waldo and the State of Maine. Greetings.

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the said Town of Liberty, qualified by law to vote in town affairs, to assemble in Community Hall in said Town on the 6th day of March A. D. 1950 at ten o'clock in the forenoon to act on the following articles, to wit:

Art. 1. To choose a moderator to preside at said meeting.

Art. 2. To choose a clerk for the ensuing year.

Art. 3. To hear and act on the reports of town officers.

Art. 4. To elect a Board of Selectmen for the ensuing year.

Art. 5. To elect a Board of Assessors for the ensuing year.

Art. 6. To elect Overseers of the Poor for the ensuing year.

Art. 7. To elect a member of the Superintending School Committee for a term of three years.

Art. 8. To fix compensation and elect a Collector of Taxes for the ensuing year.

Art. 9. To fix compensation and elect a Town Treasurer for the ensuing year.

Art. 10. To elect a Collector of Excise Tax for the ensuing year.

Art. 11. To elect one or more Constables for the ensuing year.

Art. 12. To elect one or more Road Commissioners for the ensuing year.

Art. 13. To elect all other necessary Town Officers.

Art. 14. To see what sum of money the Town will vote to raise and appropriate for each of the following purposes.

(A) Town Officers and miscellaneous expenses.

(B) Support of Poor.

(C) Aid to Dependent Children.

(D) Roads and Bridges, including Commissioners' salaries.

(E) Street Lights.

(F) Maintenance Special Resolve Road.

(G) Cutting Bushes on Improved Roads.

(H) Snow Removal and Sanding.

(I) Common Schools, High Schools, Books and Supplies.

(J) Repairs and Insurance on School Buildings.

(K) Town Road Improvement Fund.

(L) Memorial Day.

Art. 15. To see what sum the Town will vote to raise and appropriate for State Aid Road Construction (in addition to the amounts regularly raised for the Ways, Highways and Bridges) under the Provisions of Section 25 and 29 Chap. 20 of the Revised Statutes of 1944 as amended.

Art. 16. To see if the Town will raise and appropriate $35.00 for Public Health Nursing in Liberty, said sum to be expended by the Bureau of Health for Local Service.

Art. 17. To see if the Town will vote to raise and appropriate the sum of $25.00 to be paid to the State of Maine Publicity Bureau, to be expended for advertising the natural resources, advantages and attractions of the State of Maine in accordance with Provisions of Chap. 80, Sec. 95 of the Revised Statutes of Maine.

Art. 18. To see if the Town will vote to raise and appropriate the sum of $300.00 to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with Revised Statutes, Chapter 32, Sec. 54.

Art. 19. To see if the Town will vote to abate the taxes on Community Hall provided the Town has use of Hall rent free for Town Purposes.

Art. 20. To see if the Town will vote to abate the tax on Marshall Shore Property owned by Catherine Walker Heirs if used for Public Picnic Grounds.

Art. 21. To see if the Town will vote to allow 2% discount on taxes (except single polls) paid on or before July 10th of the current year, also to charge 6% interest on tax liens.

Art. 22. To see if the Town will vote to pay State Wages to all employees, teams and equipment.

Art. 23. To see if the Town will vote to authorize the selectmen to sell and dispose of any tax titles held by the Town on such terms as they deem advisable and to execute and deliver quitclaim deeds for same, such property to be advertised at same place where town warrants are posted at least seven days before sale.

Art. 24. To see if the Town will vote to authorize the selectmen to procure a temporary loan or loans not exceeding a total amount of $6,000.00 and to execute and deliver in the name of the town its note or notes therefor said loan or loans to be paid during the municipal year out of money raised by taxes during such current year.

Art. 25. To see if the Town will vote to continue to pay rent for a room to be used as an office for Dr. Cates.

Art. 26. To see if the Town will elect a Fire Chief and fix compensation.

Art. 27. To see if the Town will raise and appropriate the sum of $600.00 to be expended for tar on Marshall Road.

Art. 28. To see if the Town will vote to appropriate the current years excise tax for the purpose of buying or building a fire house to keep the truck and equipment in.

Hereof fail not and have you there and then this warrant with your doings thereon.

The Selectmen hereby give notice that they will be in session for the purpose of revising and correcting the list of voters at the Town Office at nine o'clock in the forenoon on the day of said meeting.

Given under our hands this 4th day of February, A. D. 1950.

MERLE OVERLOCK

W. R. COLE

C. H. WELLINGTON

Selectmen of Liberty

ASSESSORS' REPORT

For the Year Ending February 4, 1950

Real Estate, Resident	$137,270.00	
Real Estate, Non-Resident	62,980.00	
Total Real Estate		$200,250.00
Personal Estate, Resident	$33,815.00	
Personal Estate, Non-Resident	15,620.00	
Total Personal Estate		$49,435.00
Grand Total		$249,685.00

Total Value of Land	$88,190.00
Total Value of Buildings	112,060.00
Rate of Taxation	.078
Number of Polls Taxed	154
Number of Polls Not Taxed	14

	No.	Av. Val.	
Horses	42	$48.00	$2,025.00
Steers and Oven over 18 mo.	16	81.00	1,290.00
Milk Cows including heifers that have freshened	158	65.00	10,190.00
Heifers over 2 years old not yet freshened	29	52.00	1,515.00
Heifers, 18 mos to 2 yrs. old	15	34.00	505.00
Domestic Fowl	9,185	.54	5,000.00
Total Livestock and Poultry			$20,525.00
Total all other kinds personal property			28,910.00
Total Personal Estate			$49,435.00

Amounts Raised at March Meeting
March 7, 1949

State Aid Construction	$1,066.00
Town Officers and Miscellaneous Expense	2,000.00
Support of Poor	250.00
Aid to Dependent Children	400.00
Roads and Bridges, including Comm. Salaries	1,500.00
Street Lights	200.00
Maintenance Special Resolve Road	75.00
Snow Removal and Sanding	1,500.00
Schools	7,000.00
Interest on School Fund	45.00
School Repairs and Insurance	500.00
Town Road Improvement Fund	175.00
Memorial Day	75.00
Public Health Nursing	35.00
Maine Publicity Bureau	25.00
Prescott Hill	500.00
Stickney Hill	100.00
County Tax	1,568.88
State Tax	1,995.23
Overlay	927.32
Total Commitment to A. M. Boynton, Collector, May 27, 1949	$19,937.43

MERLE OVERLOCK

W. R. COLE

C. H. WELLINGTON

Assessors of Liberty

Excise Tax and Fire Equipment

Balance forwarded 1948		$1,799.67
C. C. Banks, Excise Tax		1,899.85
Mrs Arthur Turner, Fire Pump		15.00
Ida McLain, Fire Pump		15.00
Clarence Brehaut, Fire Pump		15.00
J. V. Merrill, 3 Fire Pumps		51.00
Ella Grindell, 1 Fire Pump		17.00
Eastern Fire Equipment Co.	$94.90	
Carol C. Banks, Cash paid out and supplies	57.33	
Fire Protection Co.	99.25	
Milton B. Hills	19.79	
C. C. Banks, Fire Chief	50.00	
C. C. Banks, Excise Tax Collector	32.70	
C. C. Banks, Error on Voucher	5.00	
	$ 358.97	
Unexpended Bal. carried to 1950	$3,453.55	
	$3,812.52	$3,812.52

Summary of Forest Fire Prevention & Control Laws Passed in 1949

Several requests have come to this department for a brief explanation in every day language of the new forest fire set-up between the State and Towns.

It should be understood that the following are broad interpretations which in many instances will not apply to the borderline or special case. A copy of the laws may be obtained from the Forestry Department, State House, Augusta, or from your nearest state warden.

Forest Fire Prevention and Control in Organized Towns. The purpose of the laws which became effective on August 6, 1949 was to place forest fire control under the Forestry Department for the entire State. It provides an unbroken chain of command from the town forest fire warden to the forest commissioner. A maximum amount of responsibility and authority remains with each local community but State authority is provided whenever the town system breaks down.

The organized town area has been divided into seven fire control districts with a state district warden in charge of each, employed on a year round basis. These men are responsible to the forest commissioner.

Each state district warden administers the fire protection organization and is responsible for the forest fire prevention-education program in his district. He prepares and revises annually a forest fire plan for his district.

The seven districts are subdivided into twenty-four sub-districts with a seasonal state forest fire warden in charge of each. These seasonal wardens are responsible to their state district forest fire wardens and assist him in carrying out the job of fire prevention and control.

Lookout towermen are directly responsible to the state wardens in charge of the district where the tower is located. They report fires in their range of vision and are responsible for the maintenance of their facilities.

The town forest fire warden is appointed by the forest commissioner with the approval of the local town officials for a three year term. He may be any citizen of the town and is often the fire chief as well as town forest fire warden. He is responsible for taking immediate charge to control and extinguish forest fires within his town. "The management of town forest fires shall be the responsibility of the town forest fire warden until in the judgment of a state forest fire warden the situation makes it advisable

for him to take over." Final authority and responsibility on forest fires shall be that of the state forest fire warden. This makes it necessary that the state warden be advised by the town forest fire warden of each fire in his town as soon as it is discovered. This is an important link in the chain of command from the town forest fire warden to the state warden. If the state warden at the scene of the fire is unable to handle the situation, he requests further aid from his immediate superior.

The forestry department shall be the coordinating agency whenever or wherever a major forest fire occurs or threatens.

Aid to Towns. Towns, cities, or plantations must pay the costs of controlling and extinguishing forest fires up to an amount equal to 2% of the town tax valuation. The state will reimburse the town for one-half these costs. All forest fire suppression costs above this amount shall be paid by the state. Requests for one-half state reimbursement must be presented to the forest commissioner within 60 days after total extinguishment of the fire or become void.

Slash and Brush Disposal. The responsibility for slash or brush disposal rests entirely on whoever "cuts, causes or permits to cut" forest growth. Such slash or brush must be moved back 50 feet from the shoulder or pavement of any public highway or road and 25 feet from utility right of ways. On complaint, if a real fire hazard exists, slash and brush must be removed 25 feet from forest growth of an adjoining landowner and 100 feet from dwellings.

All slash and brush shall be removed the required distance within 30 days after cutting, or 30 days after being notified to remove it. A violator of this section is liable to a fine of $100 or 30 days imprisonment, or both. He is liable to the same fine and imprisonment every 30 days

following his violation until the slash and brush is cleared back the required distance.

Another section of the same act requires that slash and brush resulting from the construction and maintenance of highways and utility right of ways shall be removed from these areas by burning or hauling away. Burning must comply with that section of the law covering burning permits which follows:

Burning Permits. It is unlawful for any person to kindle a fire for purposes of clearing land or burning logs or stumps, roots, brush, slash, fields of dry grass, pasture, and blueberry land except when the ground is covered with snow, without first obtaining a written permit. PERMITS ARE ISSUED BY THE TOWN FOREST FIRE WARDENS. A permit is necessary for any person to burn, even on his own land. A burning permit DOES NOT relieve the person of legal responsibility if the fire is allowed to escape or causes damage to property of another.

Town or Private Dumps. Any dump established and maintained for disposal of rubbish or debris of any nature which might help start or spread a forest fire shall observe the following prevention measures: A cleared strip 10 feet wide to mineral soil on all sides of the dump; a 100 foot strip outside this mineral soil area where inflammable material such as grass, weeds, brush and slash must be removed. Dead trees and limbs of evergreen trees up to a height of 10 feet from the ground shall also be removed from this 100 foot strip. Dumps with a large, constant, supply of water nearby may be exempted from these provisions by the town and state forest fire wardens if they believe the water supply is sufficient for protection purposes.

Portable Sawmills. A sawmill which uses wood products in log or bolt form and has been on its present loca-

tion less than one year is a portable sawmill. This mill must pay a $25.00 license fee before it starts operations. The license expires one year from date of issue and the mill may be moved any number of times within the year without additional cost. However, applications for changes of location must be made to the forest commissioner. If still on the same site one year after the license was issued, a new license is not necessary until the mill moves. Mills must comply with the slash law and comply with the following fire prevention measures: Slash shall be removed a distance of 50 feet in all directions from the mill, sawdust pile, and incinerator; dead trees and branches of evergreen trees up to 10 feet in height must be removed from this area; the sawdust pile area must be clear of all trees and not less than 25 feet from an incinerator; the sawdust pile shall be reasonably free of slabs and edgings; a forest fire tool cache shall be maintained in good condition within 50 feet of the mill.

Yearly Timber Cut Report. All owners or operators of sawmills using wood products in log or bolt form, whether stationary or portable, shall render an annual report to the forest commissioner during the month of January of each year of the amount of softwoods and hardwoods sawed within the state during the preceding calendar year.

Accounts Receivable

Due from Town of Montville,	
Berry Fire	$99.46
Due from Town of Union, Poor Acct.	22.14

State Tax

Assessment		$1,995.23
Paid State Treasurer, Jan. 16	$1,995.23	

County Tax

Assessment		$1,568.88
Paid Fuller C. Wentworth, July 10	$1,568.88	

Memorial Day

Appropriation		$75.00
Paid H. A. Moody, Treas. S. of Vets.	75.00	

Advertising Maine

Appropriation		$25.00
Paid Sttate of Maine Publicity Bureau	$25.00	

Public Health Nurse

Appropriation		$35.00
Paid Treas. of State, June 25	$35.00	

Street Lights

Appropriation		$200.00
Central Maine Power Co.	$201.60	
Overdraft to Summary		1.~~06~~ 60
	$201.60	$201.60

Overlay and Abatements

Assessment		$927.32
Supplementary Tax		56.46
Paid A .M. Boynton, 2% dis. on taxes	$200.48	

Paid A. M. Boynton, F. Hooper, error	14.04	
Paid A. M. Boynton, P. L. Knowlton, error	18.72	
Paid A. M. Boynton, Community Hall, rent	78.00	
Paid A. M. Boynton, C. Walker, M. Shore	39.00	
Paid A. M. Boynton, Earl Hussey Paid out of town	3.00	
Paid A. M. Boynton, Roger Stewart, Paid in Sebec	3.00	
	$356.24	
Balance to Summary	627.54	
	$983.78	$983.78

Temporary Loans

I. C. Hannan, Loan, May 7		$2,000.00
Paid I. C. Hannan	$2,000.00	

Town Forest Area

Balance forwarded	$356.66	

Town Property

John Lamson 1945-46-47-48	$ 8.58	
Sold to Richard Belcher		$22.66
Net Gain to Surplus	14.08	
Franklin Adams, 1946-48	$20.72	
Sold to John Adams		100.00
Net Gain to Surplus	79.28	

Herbert Cram (2) Transferred from 1947 Lien Acct.	$39.00	
Paid by Herbert Cram		$39.00
Allen Ripley, Transferred from 1947 lien account	$17.15	
Paid by Charles Barnes, Dec. 5		$17.15
Stewart Chas, Transferred from 1947 Liens	$106.80	
Paid by Sprowl Brothers		$106.80
Bruce Condon, 1947 Lien	$4.29	
Bruce Condon, 1948 Lien	4.40	
Bruce Condon, 1949 Tax	4.29	
Donald Rhodes Balance 1947 Lien	$23.40	
Total Town Property	$36.38	

Tax Liens 1947

Chas. Stewart	$106.80	
Transferred to Town Property		
Cram, Herbert	$39.00	
Transferred to Town Property		
Condon, Bruce	4.29	
Transferred to Town Property		
Rhodes, Donald	31.98	
Paid on acct, June 1 by Donald Rhodes		8.58
Balance Transferred to Town Property		23.40
Ripley, Allen	17.15	
Transferred to Town Property		

Davis, J. Howard	17.16	
Rec'd from J. Howard Davis, Feb.11, 1949		17.16
Light, Lewis	7.80	
Rec'd from Louis Light, April 12		7.80
Powell, Stanley	52.26	
Rec'd from Stanley Powell, Oct. 12		52.26
Rhodes, Fernald	14.18	
Rec'd from Fernald Rhodes		14.18

Tax Liens 1948

Arthur Harrison	$39.20	
Rec'd from same, Sept. 8		$39.20
Chase Stewart	108.80	
Rec'd from Sprowl Bros, JaJn. 13, 1950		108.80
Crummitt, Vernon	18.00	
Rec'd from same, Oct. 18		18.00
Powell, Stanley	53.60	
Rec'd from same, Oct. 12		53.60
Harrington, Leroy	14.00	
Rec'd from same		14.00
Rogers, Francis	18.00	
Rec'd from same		18.00
Ripley, Allen, 2	17.60	
Ripley, Allen	4.40	
Rec'd from Chas. Barnes		17.60

Bachelor, Oscar	24.00	
Bachelor, Oscar	13.20	
Bulmer, Walter & Wayne, Reed	4.40	
Cram, Herbert	4.40	
Cram, Herbert	35.60	
Condon, Bruce	4.40	
Condon, Bruce Transferred to Town Property		4.40
Choate, Lottie	6.80	
Emmett, Clifford	3.20	
Esancy, Robert	2.40	
Esancy, Robert	.80	
Lamson, Will	52.80	
Davis, Ivan 2	52.80	
Davis, Ivan	62.00	
Paid by Ivan Davis		114.80
Oxton, Lawrence	35.20	
Rhodes, Donald	8.80	
Rhodes, Donald	18.46	
Total Unpaid 1948 Liens	$214.46	

UNPAID TAXES

A. M. BOYNTON

	1947	1948	1949
Adams, Elwin			$137.81
Arthur Harrison		$4.80	
Bachelor, Oscar			28.97
Boynton, Maurice			25.74
Brown, Lester			3.00
Blake, Robert			159.39
Cram, Herbert		15.80	49.80
Crummitt, Chas.		11.80	12.36
Davis, Ivan			73.64
Emmett, Clifford			3.12
Eggen, Arvid & Kosti Kajender			186.81
Edgecomb, Benjamin			90.87
Hunter, Gladys	8.97		
Lamson, W. S.			54.48
Light, Jonie			3.78
Light, Maynard			3.00
Moody, Allen			141.96
McDonald, Everett			17.16
Moody, H. A.			53.31
Overlock, Everett			3.00
Powell, Stanley			48.63
Prescott, Leon			3.39
Rhodes, Donald			25.74
Ripley, Elden			16.72
Randall, Clayton			14.43

Roberts, Vena		118.56
Roberts, Ralph		19.11
Rogerson, James		3.00
Scates, Maurice		10.63
Sporie, Robert		3.78
Sontomargo, M.		36.82
Wyman, Vernon & Lucille		63.57
	$8.97	$1,412.58

Non-Resident Unpaid

Bulmer, Walter & Wayne Reed		4.29
Cooper Frank		11.70
Barnes, Etta		8.19
Bath Box Co.		2.73
Bradstreet, Amelia, Heirs of		21.45
Bradstreet, Russell		.78
Creamer, Merdock		35.49
Choate, Lottie		6.63
Esancy, Robert		3.12
Ellingwood, Edgar		11.70
Edgecomb, Harry, Heirs of	4.29	
Grindell, Mary		8.58
Hannon, Sidney		34.32
Hatch, Everett		8.58
Hammons, Gene		34.32
McLeod Poultry Co.		147.42
Marrian, Fred		63.96
Oxton, Lawrence		13.65
Pelletier, Lionel & Alpha	58.50	
Rowell, Beacher		8.19
Ripley, Henry		4.68
Rogerson, Leonard		47.15
Shaw, Fred or J. Bradbury		101.40

Shipley, John B.			15.60
Turner, R. J. Heirs of			4.29
Thurston, Perley			2.34
Tibbetts, Wesley			2.34
Ripley, Allen			4.29
			$ 607.19
			1,412.58
	$71.76	$105.20	$2,019.77

Town Officers and Miscellaneous Expense

Appropriation		$2,000.00
Marks Printing	$ 18.60	
E. Ashley Walter, Bonds and Ins.	43.08	
Maude Burkill, Rent	104.00	
James Burkill	7.30	
Lib. & Bel. Tel. & Tel. Co.	25.29	
Hutchins Bros, Printing	121.20	
C. C. Banks, Lights 2 yrs.	12.00	
Nat'l Used Car Market	7.00	
A. M. Boynton, Cost and Reg.of Liens	70.61	
L. L. Gray, Salary	446.66	
A. M. Boynton, Constable	15.00	
A. M. Boynton, Salary	379.08	
First Nat. Bank S. C. and Box Rent	9.39	
Maine Municipal Association	20.00	
Loring, Short & Harmon	5.25	
E. Ashley Walter, Tractor Ins.	18.75	
State Treasurer, Audit	156.11	
I. C. Hannon, Interest	45.00	
Catherine Worthing, Town Clerk	34.50	
Raymond Worthing, Treasurer	175.00	
Raymond Worthing. Postage, etc.	8.00	

Dr. M. G. Collins, Health Officer and Postage	11.13	
Merle Overlock, Sealer	10.00	
Merle Overlock, Wood	10.00	

Credits

Ivan Davis, Lien Cost		9.07
J. Howard Davis, Lien Cost		3.13
Lewis Light, Lien Cost		3.73
Donald Rhodes, Lien Cost		3.82
State Treasurer, Bank Stock		33.60
F. Rogers, Lien Cost		3.19
Ronald Faulkinham		.30
Harrison Arthur, Lien Cost		4.88
Fernald Rhodes, Lien Cost		5.13
Stanley Powell, Lien Cost		28.36
Vernon Crummett, Lien Cost		4.89
Leroy Harrington, Lien Cost		3.39
Etta Barnes, Lien Cost		9.87
Treasurer of State, Dog Refund		13.52
Treasurer of State, R. R. Tax		9.71
Ernest Sprowl, Int & Lien Cost		21.06
Herbert Cram, Int. & Lien Cost		8.78
Treasurer of State		2.00
Lewis L. Gray, Refund on domitory Insurance		19.08
Forest Tibbetts, School Committee	10.00	
Lolie Powell, School Committee	10.00	
Ethelyn Knowlton	10.00	
Merle Overlock, Salary	184.66	
Merle Overlock, Postage, Car, Etc	5.27	
C. H. Wellington, Salary	151.32	
W. R. Cole, Salary	105.00	
W. R. Cole, Postage, Tel., Etc	9.15	
	$2,238.35	$2,187.51

Overdraft to Summary		50.84
	$2,238.35	$2,238.35

Aid to Dependent Children

Appropriation		$400.00
Paid State Treasurer	$163.50	
Unexpended Balance Carried to 1950	236.50	
	$400.00	$400.00

Support of Poor

Appropriation		$250.00
W. H. Wellman, Roy Acct	$201.80	
Mrs Ben Edgecomb, Plardis Acct	12.00	
George Spencer, Plardis Acct	4.00	
Dr. Meldon Collins, Plardis Acct	55.00	
Rose Cogswell, Plardis Acct	8.00	
Beth Isreal, Hospital Board	151.20	
Mrs S. T. Liezcz, Board Plardis Boy	49.00	
C. R. McLaughlin	3.00	
Willow Crest Home	12.71	
Town of Dover-Foxcroft, Ripley Acct.	39.00	
Waldo County Hospital, Lamson Acct	14.00	
Craig-Gesner Memorial, Lamson Acct.	10.00	
Received from Town of Union		179.66
State Treasurer		128.00
Willow Crest Home		12.71
C. R. McLaughlin		3.00
W. R. Cole, Edwin Young	8.59	$573.37
Total Expended	$568.30	

Due from Town of Union		22.14
Unexpended Balance to Summary	27.21	
	$595.51	$595.51

Roads and Bridges, East

Appropriation		$300.00
Diamond Match Company	$ 18.50	
W. H. Wellman	171.85	
Leon Boynton	33.00	
Sam Norton	18.00	
Geo. McLain	4.50	
P. L. Knowlton	6.00	
H. A. Moody	6.00	
Duglas Skidmore	3.00	
Allen Moody	14.00	
J. W. Wentworth	1.50	
C. C. Banks	1.20	
W. C. Banton, Plank	18.24	
Sprowl Brothers, Gravel	5.70	
	$301.49	
Overdraft to Summary		1.49
	$301.49	$301.49

Roads and Bridges, West

Appropriation		$700.00
Raymond Sherman	$48.00	
Oscar Bacheldor	19.50	
J. N. Blanchard	28.50	
Guy Hannon	46.50	
W. L. Trask	21.00	
Mel Chadwick	77.60	

M. S. Towle	127.50	
E. B. Whitaker	82.55	
E. B. Whitaker, Truck	167.25	
E. B. Whitaker, Plank	76.96	
Alton Boynton	7.38	
Herman Boynton	9.00	
	$726.79	
Overdraft to Summary		$26.79
	$726.79	$726.79

Roads and Bridges, South

Appropriation		$500.00
Earl Millay	$62.00	
Robert Thurston	2.40	
W. R. Cole	3.66	
Everett Overlock	34.50	
Ed Young	12.00	
Donald Rhodes	6.00	
Alton Overlock	172.70	
Alton Overlock, Plank	34.80	
Robert Overlock	33.00	
Arthur Overlock	18.00	
Merle Overlock	69.00	
Gleason Blake	12.00	
Clyde Millay	3.00	
Fernald Mitchell	18.00	
Raymond Leach	6.00	
George Millay	5.25	
	492.31	
Unexpended to Summary	7.69	
	$500.00	$500.00

Summary of Roads and Bridges

Appropriation		$1,500.00
Expended, East	$301.49	
Expended, West	726.79	
Expended, South	492.31	
	$1,520.59	
Overdraft to Summary		20.59
	$1,520.59	$1,520.59

Town Road Improvement Fund

Appropriation	$ 175.00
Received from State Treasurer	1,311.03

WEST LIBERTY MOUNTAIN ROAD

E. B. Whitaker	$ 40.00	
Lee Bros., Bulldozer	283.50	
Frank Lee, Truck	34.50	
R. L. Edgecomb, Truck	46.50	
Kempton Tobey, Truck	51.00	
Elwood Tobey, Truck	51.00	
M. S. Towle	28.50	
Albert Morang	4.50	
J. N. Blanchard	9.00	
R. L. Serman	18.00	
Austin Jennings	16.50	
State Treasurer, Shovel	114.58	
Total		$697.58

EAST AND SOUTH LIBERTY

H. L. Mitchell	$20.00
M. B. Wood	12.75

Sam Norton		15.00	
R. F. Edgecomb, Truck		48.00	
Howard Merrill, Truck		48.00	
Willard Clark, Truck		45.00	
Lloyd Hustus, Truck		48.00	
C. C. Banks, Truck		48.00	
E. B. Whitaker, Truck		32.00	
Mel Chadwick, Truck		16.00	
W. H. Wellman, Truck		33.15	
Lee Bros., Grader		92.53	
State Treasurer, Shovel		155.02	
Agnes Richards, Gravel		101.60	
Leroy Davis, Gravel		139.20	
Total for East and South		$854.25	
Grand Total for Labor	$1,311.03		
Grand Total for Gravel	240.80		
Total Expended		$1,551.83	
Overdraft to Summary			65.80
		$1,551.83	$1,551.83

Prescott Hill

Appropriation		$500.00
Alton Prock, Bulldozer	$336.00	
E. B. Whitaker	8.00	
Mel Chadwick	8.00	
Lloyd Hustus, Truck	12.00	
Frank Lee, Truck	24.00	
Howard Merrill, Truck	12.00	
Willard Clark, Truck	12.00	
R. F. Edgecomb, Truck	12.00	
Jack Tobey, Truck	12.00	

C. C. Banks	10.20	
W. H. Wellman	10.20	
M. B. Ward	3.00	
Lee Bros., Grader	19.88	
State Treasurer, Shovel	26.96	
Total Expended	$506.24	
Overdraft to Summary		6.24
	$506.24	$506.24

Stickney Hill

Appropriation		$100.00
E. B. Whitaker	$ 6.00	
E. B. Whitaker, Truck	22.50	
E. B. Whitaker, Plank	22.80	
M. S. Towle	12.00	
W. L. Trask	6.00	
Raymond Sherman	15.00	
Mel Chadwick, Truck	12.00	
P. L. Knowlton, Gravel	3.70	
Total Expended	$100.00	$100.00

State Aid Construction

Appropriation		$1,066.00
Received from State Treasurer		2,019.61
H. L. Mitchell, Foreman	$148.00	
Hall Hardware Co., Dynamite	61.50	
Bicknell Mfg., Co., Dynamite	29.50	
M. B. Ward	105.75	
Wilbur Jewett	70.12	
E. B. Whitaker	33.75	
E. B. Whitaker, Truck	175.37	

Lee Bros., Compressor	261.52	
Maurice Towle	103.87	
Lee Bros., Grader	277.59	
Mel Chadwick, Truck	103.00	
W. H. Welman, Truck	98.27	
Vernon Crummitt	70.12	
Frank Callahan	20.25	
Ed Young	13.50	
Ray Leach	40.50	
E. W. Greeley	43.12	
Willard Clark, Truck	69.00	
C. C. Banks, Truck	81.60	
Howard Merrill, Truck	103.50	
Frank Lee, Truck	186.00	
Lloyd Hustus, Truck	96.00	
Jack Tobey, Truck	93.00	
Gerald Tobey, Truck	37.50	
R. F. Edgecomb, Truck	69.00	
Dana Mitchell	6.00	
Hussey Hardware, Dynamite	18.28	
W. R. Cole, Supplies	3.25	
Arthur Plummer, Gravel	161.60	
State Treasurer, Shovel	505.50	
Farwell Brothers, Supplies	2.40	
	$3,088.36	
Overdraft to Summary		2.75
	$3,088.36	$3,088.36

Cutting Bushes, Improved Roads

Balance forwarded from 1948 to 1949 and 1950	$50.00

Maintenance Special Resolve Road

Balance forwarded from 1948	$ 31.00
Appropriation	75.00
Carried to 1950	$106.00

Snow Removal and Sanding

Appropriation		$1,500.00
Received from State		1,290.12
W. H. Wellman	$507.51	
H. A. Moody	67.89	
Vernon Wyman	65.26	
Maurice Scates	78.75	
Gerald Sherman	48.38	
Raymond Sherman	37.12	
Palmer's Garage	9.50	
Sherman Corner Grocery	79.78	
I. C. Hannon	13.73	
Leon Boynton	6.00	
Percy Knowlton	3.00	
B. M. Clark	15.50	
Mel Chadwick	5.00	
J. W. Wentworth	8.25	
Everard Lessard, Snow Fence	375.00	
Sam Norton	77.25	
Claud Archer, Posts	7.05	
Merle Overlock	442.51	
Robert Overlock	43.50	
Alton Overlock	15.00	
State Treasurer, Salt for '48 & '49	173.60	
State Treasurer, Plowing R. No. 3	253.60	
Vernon Bagley	493.50	
Vernon Bagley, Cash Paid Helper	58.12	
George Cram	65.25	

C. C. Banks	.80	
Henry Boivin	18.00	
C. S. Knowlton	15.75	
Neil Skidmore	43.20	
Roy Oxton	62.16	
Raymond Hammond	44.50	
Beulah Rogerson, Sand	10.20	
Sprowl Bros., Sand	27.10	
Overdraft to Summary		381.64
	$3,171.76	$3,171.76

Road Machine Account

Balance forwarded		$799.50
Paid Murray Machine Co.	$757.00	
Paid Robert Overlock, Trucking	7.00	
Unexpended Balance to Summary	35.50	
	$799.50	$799.50

Teachers' Retirement

Balance in Treasury, Feb., 8, 1949		$ 58.20
Withheld during year		567.70
Paid State Treasurer	$546.30	
Balance in Town Treasury, Feb., 4, 1950	79.60	
	$625.90	$625.90

Withholding Tax

Balance in Treasury, Feb. 8, 1949		$ 145.08
Withheld up to Jan. 1, 1950		1,169.28
Paid Collector of Internal Revenue	$1,159.36	
Withheld Jan. 1 to Feb. 4, 1950 and		

Balance in Treasury, Feb. 4, 1950	155.00	
	$1,314.36	$1,314.36

Warrants Drawn on Treasurer

Excise Tax and Fire Equipment	$ 358.97
Support of Poor	568.30
Town Officers and Miscellaneous Expenses	2,238.35
Street Lights	201.60
Memorial Day	75.00
Advertising Maine	25.00
Public Health Nursing	35.00
Roads and Bridges	1,520.59
State Aid Construction	3,088.36
Town Road Improvement Fund	1,551.83
Prescot Hill	506.24
Stickney Hill	100.00
Aid to Dependent Children	163.50
Collector of Internal Revenue	1,159.36
State Treasurer, Teachers' Retirement	546.30
Overlay and Abatements	356.24
Snow Removal and Sanding	3,171.76
Schools	15,347.45
Schools, Repairs and Insurance	428.81
A. M. Boynton, 1948 Tax Liens	602.86
A. M. Boynton, Town Property	4.29
Temporary Loans	2,000.00
State Tax	1,995.23
County Tax	1,568.88
Road Machine Acct	764.00
Total Warrants Drawn on Treasurer	$38,377.92

Summary of Accounts

	Overdrawn	Unexpended
Street Lights	$ 1.60	
Roads and Bridges	20.59	
Town Road Improvement Fund	65.80	
Support of Poor		27.21
Overlay and Abatements		627.54
Snow Removal and Sanding	381.64	
Town Officers and Misc. Expense	50.84	
State Aid Construction	2.75	
Road Machine Account		35.50
Prescot Hill	6.24	
	$529.46	$690.25
Unexpended Balance to Surplus	160.79	
	$690.25	$690.25

Unappropriated Net Surplus

Net Surplus Feb. 8, 1949	$1,646.71
Gain in sale of Town Property to Richard Belcher	14.08
Gain in sale of Town Property to John Adams	79.28
	$1,740.07
Unexpended Balance from Summary, added	160.79
Net Surplus, Feb. 4, 1950	$1,900.86

Comparative Balance Sheet

Assets

	1948 Feb. 8	1949 Feb. 4
Cash in Treasury	$3,823.97	$4,909.33

Due on 1945 Taxes	7.20	
Due on 1946 Taxes	46.24	
Due on 1947 Taxes	158.43	71.76
Due on 1948 Taxes	1,755.42	32.40
Due on 1949 Taxes		2,019.77
Town Property	29.30	36.38
Town Forest Area	356.66	356.66
Due on 1947 Tax Liens	290.62	
Due on Berry Fire	99.46	99.46
Due on 1948 Tax Liens		214.46
Due from Town of Union, Poor		22.14
Cemetery Trusts in Banks and Govt. Bonds	880.77	880.77
Cemetery Trusts, Int. in Banks	244.63	265.58
	$7,692.70	$8,908.71

Liabilities

	1948	1949
Cemetery Trusts in Banks and Bonds	$ 880.77	$ 880.77
Cemetery Trusts, Interest in Banks	244.63	265.58
Schools, Unexpended Bal. Fwd. Including Agri Fund	1,898.00	1,570.52
School Repairs and Ins.	139.14	210.33
Road Machine Acct.	799.50	
Withholding Tax, Bal. in Treas.	145.08	155.00
Teachers' Retirement in Town Treas.	58.20	79.60
Fire Equipment Acct.	1,799.67	3,453.55
Aid to Dependent Children		236.50
Maint. Special Resolve Road	31.00	106.00
Cutting Bushes, Balance Forwarded	50.00	50.00

Net Surplus	1,646.71	1,900.86
	$7,692.70	$8,908.71

Respectfully submitted,

MERLE OVERLOCK

W. R. COLE

C. H. WELLINGTON

Selectmen of Liberty

TREASURER'S REPORT

Balance on Hand, Feb. 9, 1949	$3,823.97
Received from State, Snow Removal	1,290.12
Equalization Fund	849.00
R. R. and Tel. Tax	9.71
School Fund	3,450.43
Bank Stock	33.60
Dog Tax Refund	13.52
Town Roads Improvement	1,311.03
State Aid Road	2,019.61
Town of Union, Francis Roy	179.66
Town of Appleton, Tuition	241.00
Town of Washingtotn, Tuition	125.00
Town of Searsmont, Tuition	604.00
Town of Palermo, Tuition	250.00
Town of Waldo, Tuition	41.66
Town of Montville, Tuition	2,410.63
Temporary Loan	2,000.00
Treasurer, State of Maine, Palardis Children	128.00
Willow Crest Home	15.71
Ronald Faulkingham, Dynamitte Caps	.30
Cooperative Pub. Co., Cr. School Dept. Mag.	3.25
Richard Belcher, Town Property	22.66
John Adams, Town Property	100.00
Indian Pumps, Mrs. Arthur Turner	15.00
Mrs. Ida. McLain	15.00
Clarence Brehaut	15.00
J. Vey Merrill (3)	51.00
Ella Grinnell	17.00
Liens, J. Howard Davis, 1947	17.16

Cost	3.13
Lewis Light, 1947	7.80
Cost	3.73
Donald Rhodes, 1947	8.58
Cost	3.82
Francis Rogers, 1948	18.00
Cost	3.19
Harrison Arthur, 1948	39.20
Cost	4.88
Fernald Rhodes	14.18
Cost	5.13
Stanley Powell (6)	105.86
Cost	28.36
Vernon Crummett	18.00
Cost	4.89
Leroy Harrington	14.00
Cost	3.39
Allen Ripley, 1947	17.15
Cost	5.47
Allen Ripley, 1948	17.60
Cost	4.40
Stewart Chase, 1947	106.80
Cost	13.41
Stewart Chase, 1948	108.80
Cost	7.65
Herbert Cram, 1947	39.00
Cost	8.78
Ivan Davis, (2) 1948 Liens	114.80
Cost	9.07
Refund from Treasurer of State	2.00
Refund from Insurance on Dormitory	19.08
Withholding Tax	1,169.28
Teachers' Retirement	567.70
Carol C. Banks, Excise Tax	1,899.85
A. M. Boynton, 1949 Tax	17,974.12

A. M. Boynton, 1948 Tax	1,723.02
A. M. Boynton, 1947 Tax	86.67
A. M. Boynton, 1946 Tax	46.24
A. M. Boynton, 1945 Tax	7.20
	$43,287.25
	38,377.92
Cash to Balance, Feb. 4, 1950	4,909.33

Respectfully submitted,

R. S. WORTHING

Treasurer

AUDITOR'S REPORT

State of Maine
STATE DEPARTMENT OF AUDIT

Augusta

September 14, 1949

Board of Selectmen
Liberty
Maine
Gentlemen:

In accordance with Chapter 16, Section 3 of the Revised Statutes of 1944 and at your request, the records of the Town of Liberty have been audited by Auditor C. G. Hawes for the period February 10, 1948 to February 7, 1949 inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying Comments.

Exhibits and schedules incorporated in this report present the result of the financial operations of the Town for the period designated.

Recommendations are also offered which are believed to be worthy of your consideration.

All of which is respectfully submitted,

Very truly yours,
FRED M. BERRY
State Auditor

COMMENTS

February 10, 1948 to February 7, 1949

ASSETS

All receipts as issued by the Treasurer were checked in detail to the Treasurer's cashbook and found to be correctly recorded. Bank deposits as shown on the statements of the First National Bank of Belfast were analyzed and an overdeposit of $4.54 was found.

The cash balance of $3,825.48 was reconciled with the bank statement of the First National Bank of Belfast.

Expenditures were made by check and were supported by warrants authorized by the selectmen. All checks issued were examined and compared with the warrants.

The 1948 commitment of taxes was verified by adding the valuation book and comparing the individual assessments to the tax commitment book. The 1948 taxes receivable amounting to $1,755.42 together with prior year's unpaid taxes totaling $211.87 are listed on Schedule A-8. Requests for verification were mailed to a representative number of taxpayers whose accounts were outstanding at the close of the year. If any variations are noted as a result of these verifications, the proper officials will be notified.

The balance of tax liens amounted to $290.62 at February 7, 1949. Payments received during the year were applied to the proper accounts. All liens on file with the Treasurer were examined.

One parcel of tax acquired property was sold during the year.

LIABILITIES

Pay roll deductions for withholding taxes and Teachers' Pensions, which had not been paid at the close of the year, represent the accounts payable.

The principal of the Ministerial and School Fund,

which was used by the Town in previous years, remained unchanged. An appropriation is made by the Town at the annual meeting to cover interest on this fund which is credited to the School account.

SURPLUS

The unappropriated surplus was increased by $1,690.22 during the year. The major item contributing to the change was the net gain in operations.

TRUST FUNDS

The time deposits and investments representing the Cemetery Perpetual Care Funds were examined.

The income had been accounted for, but had not been expended during the year.

REVENUE AND EXPENDITURES

A statement of revenue and expenditures is presented in this report which presents an analysis of the result of the operations for the current year. This statement reflects a net gain from operations of $1,601.36, which was transferred to unappropriated surplus.

GENERAL

The 1948 excise tax receipts numbered 33 to 205 and those for 1949, numbered 1 to 23 were checked and it was ascertained that all collections had been deposited with the Treasurer.

The overlay of $887.37 was within the legal limit of 5% of the appropriations, plus State and County taxes.

The following corporate surety bonds were found on file.

Treasurer	$2,000.00
Peerless Casualty Company, No. S-54,391	
Tax Collector	3,000.00
Maine Bonding and Casualty Co., No. 73526	
Excise Tax Collector	500.00
Peerless Casualty Company, No. S-45,825	

A review of the valuation records indicated the

possibility of strengthening the description of properties.

Invoices and pay rolls, covering one month's expenditures were examined in detail with no exceptions being noted.

RECOMMENDATIONS

The following recommendations appear to be worthy of consideration by the municipal officials:

(1) That, the school committee approve all school invoices before being presented for payment. (Chapter 37, Section 78, Par. 2 of the Revised Statutes of 1944.)

(2) That, all invoices be kept on file in the office of the Selectmen.

(3) That, the Treasurer reconcile the cash balance each month with the monthly statement furnished by the bank in which the funds of the town are deposited.

(4) That, the income of the Cemetery Perpetual Care Funds be expended in accordance with the terms of the trusts.

EXHIBIT A

COMPARATIVE BALANCE SHEET

GENERAL FUND

		February 7, 1948		February 7, 1947
ASSETS				
Cash		$3,825.48		$2,036.88
Accounts Receivable				55.42
Taxes Receivable Sch. A-1	$1,967.29		$1,870.73	
Less - Reserve for Losses			68.38	
		1,967.29		1,802.35
Tax Liens (Sch. A-2)		290.62		62.82
Tax Acquired Property (Sch. A-3)		29.30		43.44
Town Forest Area		356.66		356.66
TOTAL - General Fund		$6,469.35		$4,357.57

TRUST FUNDS

ASSETS		
Time Deposits (Sch. A-5)	$ 525.49	$ 503.27
Due from General Fund (Sch. A-5)	750.00	750.00
Investments (Sch. A-5)	600.00	600.00
TOTAL - Trust Funds	$1,875.49	$1,853.27

TRUST FUNDS

	February 7, 1949	February 9, 1948
LIABILITIES		
Accounts Payable (Schedule A-4)	$203.28	$ 326.15
Due Trust Funds	750.00	750.00
Total Liabilities	953.28	1,076.15
RESERVE		
Reserve for Authorized Expenditures (Exhibit D)	2,917.73	2,373.30
SURPLUS		
Unappropriated (Ex. C)	2,598.34	908.12
TOTAL General Fund	$6,469.35	$4,357.57

GENERAL FUND

LIABILITIES		
Principals (Sch. A-5)	$1,630.77	$1,630.77
Unexpended Income (Sch. A-5)	244.72	222.50
TOTAL - Trust Funds	$1,875.49	$1,853.27

STATEMENT OF REVENUE AND EXPENDITURES

Year Ended February 7, 1949

REVENUE:	
Tax Commitment	$19,575.20
Supplemental Taxes	90.20
Excise Taxes	1,703.41
State of Maine	12,872.97
School Receipts	3,154.05

Reimbursements	170.06	
Sale of Supplies	105.00	
Costs and Interest - Tax Liens	28.31	
Donation	25.00	
Miscellaneous	8.32	
TOTAL REVENUE	$37,732.52	
LESS:		
Revenue Applicable to Appropriation Carrying Balances	544.43	
		$37,188.09
EXPENDITURES:		
General Government	$ 2,758.16	
Protection	1,116.65	
Health	35.00	
Highways and Bridges	12,919.82	
Charities	534.94	
Education	14,880.51	
Special Assessmentts	2,806.33	
Abatements	164.02	
Discounts	194.30	
Memorial Day	50.00	
Advertising Maine	25.00	
Dr. Collins, D. O.	102.00	
TOTAL EXPENDITURES		$35,586.73
NET GAIN FROM OPERATIONS		$1,601.36

ANNUAL REPORT OF PUBLIC HEALTH NURSING

The Public Health Nursing Service has been limited this year because of the existing shortage of available Public Health Nurses and the inability of the Local Health Council to function because of this shortage.

This year the program has been built around group activities. 89 Audiometer tests to determine the percentage of hearing ability were done in the schools. 3 Pupils were found to have a hearing loss.

The specialized services made available to the community were Crippled Children's Clinics, Pediatric Clinics, Cardiac Clinics, Mental Hygiene Clinics and Chest X-ray Diagnostic Clinics. 6 home visits have been made in the interest of Clinic patients.

This coming year, through a re-distribution of towns assigned to the nurse, each town will have a Public Health Nurse responsible for services offered to the community. This should mean that in your town, with the cooperation of the Local Health Council, you can have a program that will more nearly meet the needs of the community.

I would like to take this opportunity to thank the Town officials, School Personnel, Health Officer and Doctor for their assistance in making this Health Program available to the community.

Respectfully submitted,

EMMA CREAMER

Substitute Public Health Nurse

REPORT OF SUPERINTENDENT OF SCHOOLS

Financial Statement

Resources

Balance on Hand Feb. 1, 1949	$1,498.00	
Raised by Town	7,000.00	
State School Fund	3,450.43	
Equalization	849.00	
Sec. Tuition:		
Appleton after books closed, 1948	116.00	
Appleton	125.00	
Washington	125.00	
Searsmont	604.00	
Palermo	250.00	
Waldo	41.66	
Montville	2,410.63	
Cooperative Pub. Co., Refund	3.25	
Permanent School Fund	45.00	
Total		$16,517.97

Liabilities

Elementary Teachers	$4,631.82
Secondary Teachers	6,744.35
Janitor and Cleaning	920.00
Conveyance	1,580.00
Fuel	440.00
Textbooks and Supplies	881.28
Summer School, State Expense	50.00

Elementary Tuition	100.00	
Total		$15,347.45
Balance on Hand, Feb. 1, 1950		$1,170.52
Agricultural Balance on Hand		400.00

Repair

Raised by Town	$500.00	
Balance on Hand, Feb. 1, 1949	139.14	
Total Available		$639.14
Paid on Order		428.81
Balance on Hand, Feb. 1, 1950		$210.33

Proposed Budget

Need

Elementary Teachers	$4,789.20	
Secondary Teachers	6,699.24	
Janitor and Cleaning	861.00	
Conveyance	1,548.00	
Fuel	550.00	
Textbooks and Supplies	800.00	
Total		$15,247.44

Sources

State School Fund	$3,700.00	
Secondary Tuition	4,800.00	
Town	6,750.00	
Total		$15,250.00

Repair

To be Raised, 1950	$300.00	

As this report goes to print the state legislature is being called into session to make available additional funds for schools. This money, which according to the Maine state laws was due the towns had to be withheld, because the funds were not sufficient from our regular school sources to fulfil statutory requirements. The only money that can now be allocated to us is out of the general surplus.

Our schools have this year, in my opinion, progressed remarkably well. As a matter of fact, they have gone beyond rather fond hopes as far as I am concerned. The praise may be due to many, but I am willing to concede much to the formula, that as the teacher goes so goes the school.

We did considerable interior decorating at both the South Liberty and Walker schools. While there is always opportunity to do some additional work on school buildings, I feel that our school repair program is well in hand.

The new law, which makes possible charging higher rates on secondary tuition, is just and beneficial legislation to the towns maintaining high schools.

It looks rather bright for federal aid for our schools. Our rural areas should await with great anxiety the outcome of the bill now on the agenda in congress in the house. It has already passed in the senate.

May I not let you down in effort, and in courage to do my job, as you continue to trust me with your most priceless possessions.

Respectfully submitted,

LEWIS L. GRAY

Supt. of Schools

VITAL STATISTICS

Date of Death	Name	Age Y.	M.	D.
Mar. 3, 1949	Mrs. Nellie Flanders	87	11	29
Apr. 7, 1949	Meda W. Harriman	66	1	3
Apr. 9, 1949	Clayton W. Randall		6	14
May 5, 1949	Mathelda Palardis	26	0	0
May 8, 1949	Marshall Gordon	62	11	26
June 22, 1949	Walter Flint	76	2	26
June 19, 1949	Myrtie Mae Jones	86	5	8
July 18, 1949	Nales Howard Sherman	76	10	3
Sept. 4, 1949	Effie C. Gray	87	11	21
Sept. 9, 1949	Gertrude S. Skinner	74	0	21
Nov. 11, 1949	Gilbert Ulmer Brown	83	8	14
Nov. 28, 1949	Clarence M. Howes	62	5	9
Dec. 4, 1949	William S. Lamson	80	0	0
Nov. 24, 1949	Florence E. Pulcifer	74	0	0

7 Marriages
8 Births
14 Deaths

Respectfully submitted,

CATHERINE WORTHING

Town Clerk

Cemetery Trust Funds

	Deposit	Bond	Int. Earned	Bal. in Bank 2|1|50
Bradstreet Lot	$50.00		$32.56	$82.56
B. F. Brown Lot		$100.00	45.01	45.01
Hamilton, Edgar E.		100.00	45.01	45.01
Matthews, A. D.		100.00	21.27	21.27
Davis, Louisa		100.00	40.75	40.75
Johnson, Moses		100.00	23.57	40.75
Cargill, G. H.	15.00		4.72	19.72
Glidden, Olive	25.00		8.24	33.24
Benner, Rhoda	50.00		11.59	61.59
Charles I. Davis & Fred Chapman		100.00	11.25	11.25
Emerson, Frank	40.77		1.40	42.17
Sherman, Alva	100.00		20.21	120.21

ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF LIBERTY MAINE

For the Municipal Year 1950

Hutchins Brothers, Thorndike, Maine

TOWN OFFICERS

Selectmen, Assessors, Overseers of Poor

Merle Overlock W. R. Cole C. H. Wellington

Treasurer

Raymond S. Worthing

Tax Collector

A. M. Boynton

Constables

A. M. Boynton Hiram Batchelder

Collector of Excise Tax

C. C. Banks

Town Clerk

Catherine Worthing

Road Commissioners

E. B. Whitaker Neil Skidmore Alton Overlock

School Committee

Ethelyn Knowlton Lolia Powel George Spencer

Superintendent of Schools

Lewis L. Gray

Municipal Forest Fire Warden

Merle Overlock

Deputy Wardens

Leroy Howes Maurice Scates Hiram Batchelder

Fire Ward

Carl Adams

Health Officer

Dr. Meldon Collins

Fire Chief

Hiram Batchelder

TOWN WARRANT

State of Maine **County of Waldo, S.S.**

To A. M. Boynton, a Constable of the Town of Liberty, in the County of Waldo and the State of Maine. Greetings.

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the said Town of Liberty, qualified by law to vote in town affairs, to assemble in Community Hall, in said Town on the 5th day of March, A. D. 1951 at ten o'clock in the forenoon to act on the following articles to wit:

Art. 1. To choose a Moderator to preside at said meeting.

Art. 2. To choose a Clerk for the ensuing year.

Art. 3. To hear and act on the reports of town officers.

Art. 4. To elect a Board of Selectmen for the ensuing year.

Art. 5. To elect a Board of Assessors for the ensuing year.

Art. 6. To elect Overseers of the Poor for the ensuing year.

Art. 7. To elect a member of the Superintending School Committee for a term of three years.

Art. 8. To fix the compensation and elect a Collector of Taxes for the ensuing year.

Art. 9. To fix compensation and elect a Town Treasurer for the ensuing year.

Art. 10. To elect a Collector of Excise Tax for the ensuing year.

Art. 11. To elect one or more Constables for the ensuing year.

Art. 12. To elect one or more Road Commissioners for the ensuing year.

Art. 13. To elect all other necessary Town Officers.

Art. 14. To see what sum of money the Town will vote to raise and appropriate for each of the following purposes.

A Town Officers and Miscellaneous Expenses.

B Support of Poor.

C Aid to Dependent Children.

D Roads and Bridges including Commissioner's salaries.

E Street Lights.

F Maintenance Special Resolve Road.

G Cutting Bushes on Improved Roads.

H Snow Removal and Sanding.

I Common Schools, High Schools, Books and supplies.

J Repairs and Insurance on School Buildings.

K Town Road Improvement Fund.

L Memorial Day.

Art. 15. To see what sum the Town will vote to raise and appropriate for State Aid Road Construction (in addition to the amounts regularly raised for the Ways, Highways, and Bridges) under the provisions of Section 25 and 29, Chap. 20 of the Revised Statutes of 1944 as amended.

Art. 16. To see if the Town will raise and appropriate $35.00 for Public Health Nursing in Liberty, said sum to be expended by the Bureau of Health for Local Service.

Art. 17. To see if the Town will vote to raise and appropriate the sum of $25.00 to be paid to the State of Maine Publicity Bureau, to be expended for advertising the natural resources, advantages and attractions of the State of Maine in accordance with provisions of Chap. 80, Sec. 95 of the Revised Statutes of Maine.

Art. 18. To see if the Town will vote to raise and appropriate the sum of $300.00 to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with Revised Statutes, Chap. 32, Sec. 54.

Art. 19. To see if the Town will vote to abate the taxes on Community Hall provided the town has use of hall rent free for town purposes.

Art. 20. To see if the Town will vote to abate the taxes on Marshall Shore Property owned by Catherine Walker Heirs if used for Public Picnic Grounds.

Art. 21. To see if the Town will vote to allow 2% discount on taxes (except single polls) paid on or before July 10th of the current year, also to charge 6% interest on tax liens.

Art. 22. To see if the Town will vote to pay State Wages to all employees, teams and equipment.

Art. 23. To see if the Town will vote to authorize the selectmen to sell and dispose of any titles held by the town on such terms as they deem advisable and execute and deliver quit-claim deeds for same, such property to be advertised at same place where warrants are posted at least seven days before sale.

Art. 24. To see if the Town will vote to authorize the selectmen to procure a temporary loan or loans not exceeding a total amount of $6000.00 and to execute and deliver in the name of the town its note or notes therefor said loan or loans to be paid during the municipal year out of money raised by taxes during such current year.

Art. 25. To see if the Town will vote to continue to pay rent for a room to be used as an office for Dr. Cates.

Art. 26. To see if the town will vote to pay $100.00 towards Dr. Collins rent.

Art. 27. To see what sum of money the Town will vote to raise and appropriate to be expended on the Herman Boynton Road.

Art. 28. To see if the Town will vote to raise and appropriate the sum of $200.00 plus 15 cents per capita for Civil Defence.

Art. 29. To see what sum of money the Town will vote to raise and appropriate for new school equipment.

Art. 30. To see if the Town will vote to authorize the selectmen to sell the Shermans Corner School Land and Buildings thereon and make proceeds of sale available for purchasing of new school equipment.

Art. 31. To see if the Town will vote to transfer the total sum of $400.00 now in school agricultural account to the funds available for purchase of new school equipment.

Art. 32. To see if the Town will vote to lease the municipally owned fire equipment and also such part as is necessary of the Fire Station building (exclusive of a space necessary to construct a town office.) to the Liberty Vol. Fire Department, and if so, for what length of time.

Art. 33. To see if the town will vote to appropriate a part of the current year's Excise Tax for the purpose of making a concrete floor, purchasing and installing a heating system and con-

structing a town office in the new fire building.

Art. 34. To see if the Town will vote to appropriate $250.00 of the current year's Excise Tax to help maintain the Vol. Fire Dept. and the Chief's salary to be paid from said amount.

Art. 35. To see if the Town will vote to authorize the selectmen to sell the Town Office Land and Building thereon after moving into new quarters and give a Warranty-Deed of same.

Hereof fail not and have you there and then this warrant with your doings thereon.

The selectmen hereby give notice that they will be in session for the purpose of revising and correcting the list of voters at the Town Office at nine o'clock in the forenoon on the day of said meeting.

Given under our hands this 7th day of February A. D., 1951.

MERLE OVERLOCK

W. R. COLE

C. H. WELLINGTON

Selectmen of Liberty

The Maine State Library informs us that they are lacking the reports of our town of the years ending 1879-1893 and will appreciate any information about available reports.

ASSESSORS' REPORT

For the Year Ending Feb. 7, 1951

Real Estate, Resident	$138,985.00	
Real Estate, Non-Resident	64,670.00	
Total Real Estate		$203,655.00
Personal Estate, Resident	$33,675.00	
Personal Estate, Non-Resident	8,480.00	
		$42,155.00
Grand Total		$245,810.00
Total Value of Land	$ 86,700.00	
Total Value of Buildings	116,955.00	
Rate of Taxation	.078	
Number of Polls Taxed	146	
Number of Polls Not Taxed	16	

Taxable Livestock and Fowl

	No.	Value	Av. Val.
Horses	30	$640.00	$21.00
Steers oxen & bulls	12	675.00	56.00
Milk cows including heifers that have freshened	169	10,785.00	63.00
Heifers over 2 yrs. old that have not freshened	13	620	48.00
Heifers, 18 mo. to 2 yrs.	19	740.00	39.00
Domestic Fowl	35,080	6,105.00	.17

Total Livestock and Fowl	$19,565.00
Total All Other Personal Prop.	22,590.00
Grand Total	**$42,155.00**

Amounts Raised at Town Meeting

March 6, 1950

State Aid Construction	$1,066.00
Town Officers and Misc. Exp.	2,000.00
Support of Poor	400.00
Aid to Dependent Children	175.00
Roads and Bridges	1,750.00
Street Lights	200.00
Maintenance Special Resolve	75.00
Snow Removal and Sanding	1,250.00
Schools	6,750.00
Int. on School Fund	45.00
School Repairs and Insurance	300.00
Town Road Imp. Fund	200.00
Memorial Day	75.00
Public Health Nursing	35.00
Maine Publicity Bureau	25.00
Marshall Shore	600.00
White Pine Blister	300.00
County Tax	1,568.88
State Tax	1,995.23
Overlay	801.07
Total Commitment to A. M. Boynton, Collector	$19,611.18

MERLE OVERLOCK

W. R. COLE

C. H. WELLINGTON

Assessors of Liberty

Excise Tax and Fire Equipment

Balance Forwarded from 1949		$3,453.55
C. C. Banks, Excise Tax		2,097.81
C. S. Knowlton, Indian Pump		17.00
Ivan Davis, Indian Pump		22.50
C. H. Wellington, Hotel Salvage		86.50
Rec'd from State, Marshall Shore Fire		17.82
Rec'd from State, Stevens Pond Fire		218.94
Alger Parmenter, Hotel and Lot	200.00	
Fire Protection Co.	104.33	
Forest Fire, Marshall Shore	35.64	
Forest Fire, Stevens Pond	437.87	
Carol Banks, Supplies	6.18	
H. Batchelder, Fire Chief	50.00	
Total	$834.02	

Fire Station

Kerwin Rogers, Labor	$836.00
C. H. Wellington, Labor	542.12
C. H. Wellington, Cash Paid Out	1.70
H. Batchelder, Labor	693.75
H. Batchelder, Cash Paid Out	39.00
Theodore Wellington, Labor	43.13
Neal Skidmore, Truck	62.00
Ivan Davis, Lumber	741.72
Clayton Bowden, Labor	6.75
Keith Palmer, Labor	6.75
Franklin Melvin, Labor	6.75
Arthur Walton, Cement Mixer	30.00
Milton Pease, Truck	91.50
Merle Overlock, Labor	3.75
Merle Overlock, Cement, Shingles etc.	514.82
H. H. Crie Co., Supplies	38.22

A. O. Parmenter, Supplies	112.20	
Percy Blaisdell, Gravel	3.00	
B. M. Clark, Supplies	16.00	
Chas. Starrett & Sons, Supplies	214.24	
Ross Hanley, Mason Work	597.31	
W. R. Cole, Supplies	55.43	
Milton B. Hills, Supplies	384.72	
T. W. Dick Co., Steel	35.68	
James F. Burkill, Plank	6.50	
Clayton Howes, Power and Labor	33.00	
Diamond Match Co., Supplies	63.33	
Hall Hardware Co., Supplies	12.89	
Carl O. Beck & Son, Doors	300.00	
Beulah Rogerson, Gravel	9.60	
Total Cost of Building	$5,501.86	
	834.02	
	$6,335.88	$5,914.12
Overdraft - Carried to 1951		421.76
	$6,335.88	$6,335.88

Accounts Receivable

Due from Town of Montville, Berry Fire 1949	$99.46	
Due From Town of Union, Poor	22.14	
Rec'd from Town of Union, Feb. 10, '50		$22.14
Due from Town of Union		31.00

Memorial Day

Appropriation		$75.00
Pd. C. H. Wellington	$41.58	

Unexpended Bal. to Summary	33.42	
	$75.00	$75.00

Advertising Maine

Appropriation		$25.00
Pd. Publicity Bureau, July 10	$25.00	

Overlay and Abatements

Assessed Overlay		$801.07
Supplementary Tax		49.65
Pd. A. M. Boynton, 2% disc. on taxes	$189.08	
Clyde Bachelor, Paid in Camden	3.00	
Robert Flye, Paid in Montville	3.00	
49 Tax, Lester Brown, Pd. in Rockland	3.00	
49 Tax, Robert Blake, pd. in Rockland	3.00	
Elmin Mitchell, pd. in Montville	3.00	
Community Hall, by vote of Town	78.00	
Catherine Walker, by vote of Town	39.00	
Herman Paulsen, Exempt Vet.	3.00	
Ethel Cheney, Removed Building	1.95	
C. C. Stickney, Error	34.32	
Tracy Harriman, Overassessed	39.00	
Gladys Hunter, Uncollectable	8.97	
Edgar Ellenwood, Uncollectable	11.70	
Lionel & Alpha Pelletier, Uncollectable	58.50	
Total	$478.52	
Unexpended Bal. to Summary	372.20	
	$850.72	$850.72

Public Health Nurse

Appropriation		$35.00
Pd. State Treasury, July 10	$35.00	

State Tax

Assessment		$1,995.23
Pd. State Treasury, Feb. 2	$1,995.23	

County Tax

Assessment		$1,568.88
Pd. Fuller C. Wentworth, Aug. 26	$1,568.88	

Street Lights

Appropriation		$200.00
Pd. Central Maine Power Co.	$201.60	
Overdraft to Summary		1.60
	$201.60	$201.60

Temporary Loans

Irving Hannon, June 9		2,000.00
First National Bank, Dec. 14		2,000.00
Paid Irving Hannon Feb. 3	$2,000.00	
Paid First National Bank Feb. 2	2,000.00	

Town Forest Area

Balance Forwarded	$356.66

Town Property

Bruce Condon, 1947-48-49	$12.98	
Sold to Mary Leach		$50.00
Net Gain to Surplus	37.02	
	$50.00	$50.00
Donald Rhodes	$23.40	
Donald Rhodes, Transferred from 1948 Liens	27.26	
Bulmer, Walter & Wayne Reed		
Transferred from 1948 Liens	4.40	
Transferred from 1949-50 Taxes	8.58	
Emmett, Clifford, 1948 Lien	3.20	
Emmett, Clifford, 1949-50 Taxes	6.24	
Oxton, Lawrence, 1948 Lien	35.20	
Oxton, Lawrence, 1949 Lien	13.65	
Oxton, Lawrence, 1950 Tax	13.65	
Total Town Property	$135.58	

Tax Liens, 1948

Bachelor, Oscar 2	$37.20	
Paid by Oscar Bachelor, Sept. 11		37.20
Cram, Herbert 2	40.00	
Paid by Herbert Cram, Sept. 20		40.00
Choate, Lottie	6.80	
Paid by Lottie Choate, Sept. 30		6.80

Esancy, Robert 2	3.20	
Paid by Robert Esancy, Oct. 28		3.20
Lamson, Will	52.80	
Paid by R. I. Morse, Adm.		52.80
Ripley, Allen	4.40	
Paid by Allen Ripley, July 29		4.40
Bulmer, Walter & Wayne Reed	4.40	
Transferred to Town Propertty		4.40
Emmett, Clifford	3.20	
Transferred to Town Property		3.20
Otxon, Lawrence	35.20	
Transferred to Town Property		35.20
Rhodes, Donald 2	27.26	
Transferred to Town Property		27.26

Tax Liens, 1949

	Dr.	Cr.
Bachelor, Oscar 2	$28.97	
Paid by Oscar Bachelor, Sept.11		$28.97
Davis, Ivan	$60.45	
Paid by Ivan Davis, Feb. 3		60.45
Lamson, W. S.	51.48	
Paid by R. I. Morse, Adm., Sept. 18		51.48
Oxton, Lawrence	13.65	
Transferred to Town Property		13.65

Powell, Stanley 2	45.63	
Paid by Stanley Powell		45.63
Randall, Clayton	13.65	
Paid by Clayton Randall		13.65
Ripley, Allen	4.29	
Paid by Allen Ripley, July 29		4.29
Rogerson, Leonard	47.15	
Paid by Leonard Rogerson, Sept. 1		47.15
Shaw, Fred	42.90	
Paid by Fred Shaw		42.90
Boynton, Maurice	25.74	
Bradstreet, Amelia, Heirs of	21.45	
Cram, Herbert	34.71	
Rowell, Beacher 3	8.19	
Balance 1949 Liens	$90.09	

Uncollected Taxes, A. M. Boynton

	Resident 1948	1949	1950
Adams, Elwin			$152.10
Adams, Earl			3.00
Arthur, Harrison	$4.80		39.00
Bachelor, Oscar			59.80
Bonney, John			78.00
Blanchard, John			33.73
Chase, Stewart			.78
Cram, Herbert			50.19
Crummett, Chas.	11.80	$12.36	11.58

Collins, Howard		3.00
Davis, Jennie		5.46
Davis, Leroy		86.19
Edgecomb, Richard		44.74
Edgecomb, Benjamin		90.09
Eggen, Arvid & Kusti Kajander		194.61
Light, Maynard		3.00
Light, Lewis	.78	
Overlock, Everett	3.00	
Paulsen, Herman		144.69
Powell, S. W.	3.00	60.72
Rhodes, Donald	22.74	
Ripley, Elden	16.72	21.06
Rogerson, James	3.00	
Scates, Maurice		36.27
Skinner, Gertrude		47.58
Sporie, Robert	3.78	
Walters, Thomas		60.06
Young, Edwin		3.00
		$1,228.65

Non-Resident

Bradstreet, Amelia			21.45
Bradstreet, Russell			.78
Hannon, Sidney			34.32
Hannans, Gene			34.32
Merriam, Fred			24.18
Rowell, Beacher			8.19
Rogerson, Beulah			58.65
Sprowl Bros.			128.31
Shipleigh, John			15.60
	$16.60	$65.38	$325.80

	1,228.65
	$1,554.45

Town Officer's and Miscellaneous Expense

		Credits
Appropriation		$2,000.00
Fred Shaw, Lien and Costs		9.54
Clayton Randall, Lien and Costs		3.33
Allen Ripley, Lien and Costs		7.26
Leonard Rogerson, Lien and Costs		4.03
Oscar Bachelor, Lien and Costs		16.78
W. S. Lamson Est., Lien and Costs		11.60
Herbert Cram, Lien and Costs		8.93
Lottie Choate, Lien and Costs		4.07
Robert Esancy, Lien and Costs		6.63
Stanley Powell, Lien and Costs		8.26
Ivan Davis, Lien and Costs		5.72
State Treasurer, Bank Stock		19.32
State Treasurer		1.41
State Treasurer		1.88
State Treasurer, Dog Tax Refund & R. R. Tax		29.27
O. K. Hammett, Overpayment		6.15
Robert Linscott, Surplus Brick		53.25
	Debits	
Liberty & Bel. Tel. & Tel.	$ 30.47	
Hutchins Bros.	132.12	
Marks Printing House	20.60	
Maude Burkill, Rent	104.00	
Laverdies Drug Store, Serum	42.33	
Nat'l Used Car Market	7.00	
E. Ashley Walter, Bonds and Ins.	42.75	
A. M. Boynton, Cost & Reg. of Liens	60.30	
A. M. Boynton, Salary	390.67	

A. M. Boynton, Constable	15.00	
First Nat. Bank, S. C. & Box Rent	11.16	
Maine Municipal Assoc.	20.00	
State Treasurer, Testing Water	9.94	
State Treasurer, Audit	147.48	
Donald Walker, Sale of Brick	53.25	
Lucilla Wyman, Ballot Clerk	12.00	
Hazel Adams, Ballot Clerk	12.00	
Beulah Tibbetts, Ballot Clerk	12.00	
Pearl Banks, Ballot Clerk	12.00	
I. C. Hannon, Int. on Note	40.00	
First Nat'l Bank, Int. on Note	10.00	
Catherine Worthing, Town Clerk	46.84	
L. L. Gray, Salary	403.15	
Merle Overlock, Salary	188.00	
Merle Overlock, Postage, Tel. Car etc.	10.44	
W. R. Cole	149.00	
W. R. Cole, Tel. Postage etc.	2.18	
C. H. Wellington, Misc. Exp.	1.98	
C. H. Wellington	174.94	
Dr. Meldon Collins, Health Officer	10.00	
Dr. Meldon Collins, Recording Births	1.25	
Raymond Worthing, Treasurer	175.00	
Raymond Worthing, Postage etc.	10.00	
Merle Overlock, Sealer	10.00	
C. C. Banks, Excise Tax Collector	35.85	
C. C. Banks, Office Lights	6.00	
C. C. Banks, Town Office Supplies	2.62	
Ethelyn Knowlton, School Committee	10.00	
George Spencer, School Committee	10.00	
Lolie Powell, School Committee	10.00	
		2,197.43
Overdraft to Summary		244.89
	$2,442.32	$2,442.32

Aid to Dependent Children

Balance from 1949		$236.50
Appropriation		$175.00
Paid State Treasury	$205.30	
Balance to 1951	206.20	
	$411.50	$411.50

Support of Poor

Appropriation		$400.00
Dr. Meldon Collins, Lewis Light	$ 50.00	
W. H. Wellman, Town of Union	240.89	
	$290.89	
Received from Town of Union		209.89
Due from Town of Union		31.00
Unexpended Bal, to Summary	350.00	
	$640.89	$640.89

Roads and Bridges, East

Appropriation		$375.00
Herbert Cram	$ 30.01	
Neil Skidmore	195.29	
Samuel Norton	20.63	
Herbert Moody	29.81	
Arthur Edmunds	2.00	
Milton Pease	1.00	
Douglas Skidmore	2.63	
Percy Knowlton, Gravel	6.20	
Lysander Palmer	1.40	
W. H. Wellman	10.20	
Mel. Chadwick	10.20	

Bert Perkins	10.20	
Forest Peavey	10.20	
C. C. Banks	12.00	
Theo. Wellington	9.00	
Robie Creasey	3.00	
Kervin Rogers	1.13	
J. J. Pelotte, Shovel	22.16	
	$377.06	
Overdraft to Summary		2.06
	$377.06	$377.06

Roads and Bridges, West

Appropriation		$790.00
Mel. Chadwick, Truck	$253.20	
Mel. Chadwick, Hand	37.50	
C. S. Cates	100.50	
W. L. Trask	54.00	
Clarence Brehaut	20.25	
Guy Hannan	36.00	
E. B. Whitaker, Truck	80.00	
E. B. Whitaker, Plank	5.89	
Merle Overlock	4.00	
Herman Boynton	25.00	
Raymond Sherman	31.00	
Maurice Towle	42.00	
Maurice Benner	15.00	
P. L. Knowlton, Gravel	31.50	
Agnes Richards	3.20	
J. C. Hannan, Nails	1.54	
W. H. Wellman	15.30	
C. C. Banks	24.00	
Walter Banton	13.12	

Oscar Bachelor	3.00	
J. J. Pelotte, Shovel	44.32	
Douglas Chadwick	5.25	
	$845.57	
Overdraft to Summary		55.57
		$545.57

Roads and Bridges, South

Appropriation		$585.00
Kenneth Priest	$17.68	
Stewart Prescott	15.00	
Merle Overlock, Truck	78.65	
Fernald Mitchell	12.00	
Robert Overlock	39.00	
Donald Rhodes	12.00	
Arthur Overlock	33.00	
George Millay	3.75	
Ed. Millay	1.50	
Raymond Leach	4.50	
Walter Banton, Plank	17.71	
Lewis Light	9.00	
Earl Millay	9.00	
C. C. Banks, Truck	33.00	
W. H. Wellman, Truck	28.05	
Mel Chadwick, Truck	28.05	
J. J. Pelotte, Shovel	60.94	
Thelma Cole, Gravel	34.00	
Gleason Blake	8.00	
Charles Blake	6.00	
Wilbur Jewett	3.00	
Forest Chapman	49.63	
W. R. Cole, Nails	1.85	

Alton Overlock, Plank	23.75	
Alton Overlock, Labor	75.00	
	$604.06	
Overdraft to Summary		19.06
	$604.06	$604.06

Summary of Roads and Bridges

Appropriation		$1,750.00
Expended, West	$845.57	
Expended, South	604.06	
Expended, East	377.06	
Overdraft to Summary		76.69
	$1,826.69	$1,826.69

Town Road Improvement Fund

Appropriation		$ 200.00
Received from State		1,322.58
Fred Foye	$ 63.00	
Arthur Plummer	35.25	
Lee Bros., Bulldozer	439.00	
Dan Turner	20.25	
Burt Perkins	38.25	
Forrest Peavey, Truck	28.05	
Mel. Chadwick	42.75	
W. A. Wellman	45.90	
C.C. Banks	33.75	
Ralph Wing	11.25	
Will Trask	15.00	
Maurice Benner	12.00	
Wilbur Jewett	6.00	
J. J. Pelotte, Shovel	88.64	

E. R. Dowe, Wire	17.80	
A. O. Parmenter	.70	
P. L. Knowlton, Gravel	43.80	
	$941.39	
Alton Overlock	15.00	
Lewis Light	15.00	
Earl Millay	15.00	
W. H. Wellman	63.75	
Mel. Chadwick	63.75	
C. C. Banks	56.25	
Ralph Wing	18.75	
Merle Overlock	34.20	
Robert Overlock	14.25	
J. J. Pelotte, Shovel	144.04	
Merle Overlock, Grading	10.00	
Thelma Cole, Gravel	94.80	
	$544.79	
Forwarded	941.39	
Grand Total for Labor $1,347.58		
Grand Total for Gravel 138.60		
	$1,486.18	
Unexpended Bal. to Summary	36.40	
	$1,522.58	$1,522.58

State Aid Construction and Marshall Shore Road

Appropriation, State Aid		$1,066.00
Appropriation, Marshall Shore		600.00
Received from State Treasurer		3,034.26
Paid State Treas. for Tarring	$4,112.24	

Balance for New Tar on Future Construction	588.02	
	$4,700.26	$4,700.26

Cutting Bushes, Improved Road

Balance Forwarded from Last Year to 1951		$50.00

Maint., Special Resolve Road

1949 Balance Forwarded		$106.00
Appropriation		75.00
J. J. Pelotte, Shovel	$44.32	
W. H. Wellman	20.40	
Mel Chadwick	20.40	
Bert Perkins	20.40	
Forrest Peavey	20.40	
Neil Skidmore	17.01	
C. C. Banks	24.00	
Herbert Moody	14.07	
	$181.00	$181.00

Snow Removal and Sanding

Appropriation		$1,250.00
Rec'd from State		1,579.86
Raymond Hannon	$ 93.00	
Gerald Sherman	54.00	
Raymond Sherman	4.50	
Vernon Bagley	411.00	
George Cram	54.00	
Warren Moody	48.75	
Merle Overlock	538.34	
Robert Overlock	68.26	

Alton Overlock	11.25	
W. H. Wellman	189.60	
Leroy Oxton	53.63	
Sam Norton	151.91	
Palmer's Garage, Repair	6.50	
B. M. Clark, Repair	39.90	
Maine Steel, Inc., Repair	12.30	
I. C. Hannon	24.63	
Sherman Corner Groc.	66.41	
Neal Skidmore	312.23	
Herbert Cram	15.01	
W. R. Cole, Supplies	37.55	
Milton Pease, Loading Sand	28.75	
Herbert Moody	105.39	
Mel. Chadwick	48.60	
C. C. Banks	.60	
Douglas Chadwick	9.00	
C. S. Cates	6.00	
C. C. Banks	9.00	
Vernon Wyman	14.25	
Bernard Ripley	2.25	
Beulah Rogerson, Sand	11.70	
Albert Morang, Sand	.45	
Maurice Towle, Posts	6.00	
State Treas., Maint. R. 3	507.20	
Overdraft to Summary		112.10
	$2,941.96	$2,941.96

The sum paid to the State Treasurer represents the years 1949-50 and 1950-51 ($253.60 for each year) For this reason there is not a true overdraft in this account.

White Pine Blister Rust

Received from State		$300.00
Appropriation		149.93
Ralph Wing	152.80	
Austin Jennings	81.00	
Willis Lodd, Jr.	72.00	
Lloyd Colby	72.00	
Percy White	72.00	
	$449.80	
Unexpended to Summary	.13	
	$449.93	$449.93

Teacher's Retirement

1949 Balance in Treasury		$ 79.60
Withheld During Year		576.55
Paid State Treasury	$576.55	
Bal. in Town Treasury Feb. 7 ,1951	79.60	
	$656.15	$656.15

Withholding Tax

1949 Balance in Treasury		$ 155.00
Withheld during year		1,281.35
Paid Collector of Internal Revenue	$1,242.35	
Balance in Town Treasury, Feb 7, 1951	194.00	
	$1,436.35	$1,436.35

Warrants Drawn on R. S. Worthing, Treas.

Excise Tax and Fire Station and Hotel	$6,335.88

Support of Poor	290.89
Town Officers and Misc. Expense	2,442.32
Street Lights	201.60
Memorial Day	41.58
Advertising Maine	25.00
Public Health Nursing	35.00
Roads and Bridges	1,826.69
State Aid Tarring	4,112.24
Town Road Improvement Fund	1,486.18
White Pine Blister Rust	449.80
Aid to Dependent Children	205.30
Collector of Internal Revenue, W. H. Tax	1,242.35
State Treasurer, Teacher's Retirement	576.55
Overlay and Abatements	478.52
Snow Removal and Sanding	2,941.96
Schools	15,851.71
School Repairs and Insurance	668.63
A. M. Boynton, 1949 Tax Liens	398.26
A. M. Boynton, Town Property	28.47
Temporary Loans	4,000.00
State Tax	1,995.23
County Tax	1,568.88
Maint. Special Resolve Road	181.00
Cemetery Interest Fund, Leon Boynton	80.25
	$47,464.29

Summary of Accounts

	Overdrawn	Unexpended
Street Lights	$ 1.60	
Roads and Bridges	76.69	
Town Road Improvement Fund		$ 36.40
Support of Poor		350.00
Overlay and Abatements		372.20

Town Officers and Misc. Expense	244.89	
Memorial Day		33.42
White Pine Blister Rust		.13
Snow Removal and Sanding	112.10	
	$435.28	792.15
Unexpended Bal. to Surplus	356.87	
	$792.15	$792.15

Unappropriated Net Surplus

Net Surplus Feb. 4, 1950	$1,900.86
Gain in Sale of Town Property to Mary Leach	37.02
Unexpended Bal. from Summary Acct.	356.87
	$2,294.75

Comparative Balance Sheet

Assets

	1949	1950
Cash in Treasury	$4,909.33	$1,054.82
Due on 1947 Taxes	71.76	
Due on 1948 Taxes	32.40	16.60
Due on 1949 Taxes	2,019.77	65.38
Due on 1950 Taxes		1,554.45
Town Property	36.38	135.58
Town Forest Area	356.66	356.66
Due on 1948 Tax Liens	214.46	
Due on 1949 Tax Liens		90.09
Due on Berry Fire	99.46	99.46
Due from Town of Union Poor	22.14	31.00
Due from Excise Tax & Fire Station Acct.		421.76
Cemetery Trusts in Banks and Govt. Bonds	880.77	879.59

Cemetery Trusts, Interest in Banks	265.58	207.69
	$8,908.71	$4,913.08

Liabilities

	1949	1950
Cemetery Trusts in Banks and Bonds	$880.77	$879.59
Cemetery Trusts. Int. in Banks	265.58	207.69
Schools, Unexpended bal. fwd. including Agri. Fund	1,570.52	286.53
School Repairs and Ins.	210.33	126.70
Withholding Tax, Bal. in Treas.	155.00	194.00
Teachers' Retirement in Town Treas.	79.60	79.60
Aid to Dependent Children	236.50	206.20
Maint. Special Resolve Road	106.00	
Cutting Bushes, Bal. Forwarded	50.00	50.00
Fire Equipment Acct.	3,453.55	
Net Surplus	1,900.86	2,294.75
State Aid Tar Acct.		588.02
	$8,908.71	$4,913.08

Respectfully submitted,

MERLE OVERLOCK

W. R. COLE

C. H. WELLINGTON

Selectmen of Liberty

TREASURER'S REPORT

Balance on Hand, Feb. 4, 1950	$4,909.33
Received from State, Snow Removal	1,579.86
R. R. and Tel. Tax	9.82
School Fund	3,936.89
Bank Stock	19.32
Dog Tax Refund	19.45
Town Road Improvement	1,322.58
State Aid Road	3,034.26
Town of Union, Francis Roy	232.03
Town of Appleton Tuition	75.00
Town of Washington, Tuition	150.00
Town of Searsmont, Tuition	418.00
Town of Montville, Tuition	2,813.76
Temporary Loans	4,000.00
State of Maine, School Maintenance, 1949	379.07
Mary Leach, Town Property (Condon)	50.00
State of Maine, Aid to Forest Fires	236.76
State of Maine, Blister Rust Control	149.93
Robert Linscott, 1,065 Bricks	53.25
State of Maine, Health Refund	3.29
D. K. Hammett, Overpayment	6.15
C. H. Wellington, Hotel Salvage	86.50
Liens—	
J. B. Shaw (3)	42.90
Costs	9.54
Clayton Randell 1949	13.65
Costs	3.33
Allen Ripley, 1948	4.40
Costs	3.85
Allen Ripley, 1949	4.29

Costs	3.41
Leonard Rogerson, 1949	47.15
Costs	4.03
Oscar Bachelor, 1948 (2)	37.20
Costs	10.35
Oscar Bachelor, 1949 (2)	28.97
Costs	6.43
W. S. Lamson Est. 1948	52.80
Costs	7.24
W. S. Lamson Est., 1949	51.48
Costs	4.36
Herbert Cram, 1948	35.60
Costs	6.03
Herbert Cram, 1949	4.40
Costs	2.90
Lottie Choate, 1948	6.80
Costs	4.07
Ivan Davis	60.45
Costs	5.72
Robert Esancy, 1948	.80
Costs	3.08
Robert Esancy, 1948	2.40
Costs	3.55
Stanley Powell, 1949 (2)	45.63
Costs	8.26
Indian Pumps, Ivan Davis	22.50
Claudis Knowlton	17.00
Withholding Tax	1,281.35
Teachers' Retirement	576.55
Carol C. Banks, Excise Tax	2,097.81
Lewis L. Gray, Walker High School Repair Acct.	285.00
First National Bank of Belfast, Cemetery Funds	71.25
Augusta Savings Bank, Cemetery Funds	9.00
A. M. Boynton, 1950 Tax	18,106.38

A. M. Boynton, 1949 Tax	1,954.39
A. M. Boynton, 1948 Tax	15.80
A. M. Boynton, 1947 Tax	71.76
	$48,519.11
	47,464.29
Cash to Balance Feb. 7, 1951	1,054.82

Respectfully submitted,

R. S. WORTHING, Treasurer

PUBLIC HEALTH NURSING ANNUAL REPORT

1950

Greetings:

In planning for health work in 1951, we have to consider the possibility of an all-out war with modern weapons. All of this makes it more important than ever to plan our health program to include these changes. We must consider maintaining good nutrition on an increased cost-of-living basis; immunization for communicable diseases, and practices of good health habits, probably with limited medical and nursing personnel. Health is, primarily an individual responsibility; the communities' responsibility lies in offering facilities to the larger groups. It seems wise for all families to analyze their health needs and avail themselves of Public Health Nursing services as they apply to the families' problems.

The following is a report of Public Health Nursing for 1950.

2 Immunization clinics were held for all children in the community. 25 were vaccinated against smallpox; 25 against diphtheria; 8 against whooping cough, and 63 against tetanus.

3 Child Health Conferences were held sponsored by the Local Health Council with Dr. Collins giving free professional services. The average conference attendance was 23 infants and preschools, all received physical examinations; 15 were vaccinated for smallpox; 17 were immunized against diptheria, whooping cough and tetanus. TheMontville group was included in these programs with their town supplying the necessary immunizing agents.

Tuberculin testing, sponsored by the Local Health Council, was done in all schools. Out of the 112 children

tested, 4 showed positive reaction to the test. These children have been x-rayed and follow-up home visits done to stress good nutrition and rest regime as recommended.

Home visits were made in families needing special services.

1951's program should continue along the same lines with additional immunization against Typhoid Fever for all members of the community, adults as well as children.

The response to my return to the community as your Public Health Nurse has been most heart-warming. May I thank you for that response and your splendid cooperation.

Respectfully submitted,

EUNICE S. NOLLET

Public Health Nurse

AUDITOR'S REPORT

State of Maine
STATE DEPARTMENT OF AUDIT
Augusta

October 24, 1950

Board of Selectmen
Liberty
Maine

Gentlemen:

In accordance with Chapter 16, Section 3 of the Revised Statutes of 1944, and at your request, the records of the Town of Liberty have been audited by the State Department of Audit for the period February 3, 1949 to February 4, 1950 inclusive.

The examination was made by Auditors C. G. Hawes and L. J. Hann in accordance with generally accepted auditing standards applicable in the circumstances, and included all procedures that were considered necessary.

Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled with such exceptions as may be noted in the accompanying Comments.

Exhibits and schedules incorporated in this report present the result of the financial operations of the Town for the period designated.

Recommendations are also offered which are believed to be worthy of your consideration.

All of which is respectfully submitted,

Very truly yours,
FRED M. BERRY
State Auditor

COMMENTS

February 8, 1949 to February 4, 1950

An examination has been completed of the books and records of the Town of Liberty for the year ended February 4, 1950.

The records maintained by the Selectmen, Treasurer, Tax Collector, Assessors and Town Clerk were audited. Accounting records and other supporting evidence were examined or tested, by methods and to the extent deemed necessary, under the circumstances.

It is believed that the accompanying balance sheet together with the related financial statements fairly present the financial position of the Town at February 4, 1950, and the result of its operations for the year then ended.

Assets

Cash in Bank ($4,909.33)

The cash balance of $4,909.33 at February 4, 1950 was accounted for as follows:

Balance per Bank Statement, February 4, 1950	
First National Bank of Belfast, Maine	$8,228.79
Add, Deposit of February 10, 1950, verified	446.36
Total	$8,675.15
Deduct, Treasurer's Checks Issued but Unpaid by Bank	3,765.82
Balance per Treasurer's Cash Records, February 4, 1950	$4,909.33

The Selectmen's copies of the Treasurer's receipts were checked in detail to the Selectmen's ledger and the Treasurer's cashbook. An analysis was made of the Treasurer's receipts and bank deposits which indicated that all cash, recorded as received, had been promptly deposited in the First National Bank of Belfast.

The Treasurer's warrants, payrolls, invoices and can-

celled checks for the month of July, 1949, were examined in detail with no exceptions being noted. The Treasurer's warrants were approved by a majority of the Board of Selectmen and correctly posted in the ledger.

Accounts Receivable ($121.60)

Receivables due the Town at the year end were $22.14 from the Town of Union for charity expenditures and $99.46 from the Town of Montville for fire fighting.

Verifications by mail were made of these accounts.

Taxes Receivable ($2,123.93)

The valuation book maintained by the Assessors was examined in order to verify the 1949 tax commitment. This examination indicated that the warrant of commitment was in agreement with the assessment records and the tax list as committed for collection. The 1949 tax levy was accounted for as follows:

Cash Collections	$17,613.59
Abatements	155.76
Discounts	200.48
Transferred to Tax Acquired Property	4.29
Taxes Receivable February 4, 1950	2,019.77
Tax Commitment	$19,993.89

Tax discounts allowed were in accordance with the vote at the annual meeting. It was noted abatement slips were not issued for tax abatements allowed by the Assessors.

The transactions affecting prior years' taxes receivable were examined. The balance of $104.16 was accounted for as follows:

Prior Years' Taxes Receivable, Feb. 8, 1949		$1,967.29
Deduct:		
Cash Collections	$1,260.27	

Tax Liens Acquired	602.86	
Total Deductions		1,863.13

Prior Years' Taxes Receivable, Feb. 4, 1950 $104.16

The supporting detail on unpaid taxes for all years is shown on Schedule A-9.

In the examination of the tax records, it was noted that no warrant of commitment had been issued for supplemental taxes. Requests for verification were mailed to a representative number of taxpayers whose accounts were outstanding at the year end. If any variations are noted as a result of these verifications, the proper municipal officials will be notified.

Tax Liens ($214.46)

All tax liens on file with the Treasurer were examined and those that had been paid after February 4, 1950 were verified by examination of the Treasurer's receipts recorded in the cashbook. All payments were traced to the individual tax lien accounts.

Tax Acquired Property ($36.38)

During the year one parcel of real estate was sold from which a profit of $93.36 was realized. Several matured tax liens and unpaid tax accounts were transferred to this account.

Liabilities

Accounts Payable ($234.60)

Accounts payable of the Town at the year end were as follows:

Collector of Internal Revenue, Unremitted Withholding Taxes	$155.00
Treas. of State, Unremitted Teachers' Pensions	79.60
Total Accounts Payable	$234.60

Due Trust Funds ($750.00)

The principal of the Ministeriral and School Fund, which was used by the Town in Previous years, remained unchanged. An appropriation which is credited to the School Account, is made at the annual meeting to cover interest on this fund.

Reserves and Surplus

Reserve for Authorized Expenditures ($5,627.70)

The balances of various operating accounts, carried forward to the ensuing year, amounted to $5,627.70. The individual accounts and respective balances are shown on Exhibit D.

Unappropriated Surplus ($1,150.06)

A net decrease of $1,448.28 is reflected in the surplus account as compared with the balance as shown the year previous.

Unappropriated Surplus, Feb. 8, 1949			$2,598.34
Decrease:			
Appropriation of Excise Taxes Previously Lapsed		$1,700.21	
Increase:			
Net Gain from Operations (Exhibit B)	$158.57		
Gain, Sale of Tax Acquired Property	93.36		
Total Increase		251.93	
Net Decrease			1,448.28
Unappropriated Surplus, February 4, 1950			$1,150.06

Revenue and Expenditures

Presented on Exhibit B is a comparative statement of revenue and expenditures which reflect a net gain from operations of $158.57 for the year ended February 4, 1950. This gain was transferred to unappropriated surplus.

Overdrafts were noted in several appropriation accounts, the summary of which is shown on Exhibit D. The Attorney General has rendered an opinion on this point and it is included for the benefit of the municipal officers.

> "The municipal officers are bound by the terms of the articles in the warrant calling the meeting providing for the expenditure of money. The officers should not spend more than the taxpayers appropriated at town meeting, unless the statute expressly authorizes an expenditure in excess of the appropriation."

The provisions of Chapter 84, Section 81 of the Revised Statutes of 1944, however, relate to expenditures of monies for highway purposes and permit overdrafts in cases of emergencies to the extent of 15% of the appropriation.

Trust Funds

Principals and Income ($1,896.35)

The principals and income earnings of the Cemetery Perpetual Care Funds were verified by the examination of the savings bank passbooks at the office of the Selectmen and the investments at the office of the First National Bank of Belfast. The income had been properly accounted for, but had not been expended during the year.

General

The 1949 Excise tax receipts, numbered 24 to 212 and those for 1950, numbered 1 to 30, were verified by

examination of the receipts retained by the Collector. It was ascertained that collections amounting to $1,899.85 had been deposited with the Treasurer. It was voted to appropriate the excise tax for the purchase of fire fighting equipment and to repair and remodel the town office building.

The overlay of $927.32 was within the limit of 5% of the appropriations plus state and county taxes.

The following corporate surety bonds were found on file.

Treasurer	$2,000.00
Peerless Casualty Co. Bond No. S62606	
Tax Collector	3,000.00
Maine Bonding and Casualty Co., Bond No. 76054	
Excise Tax Collector	500.00
Peerless Casualty Co., Bond No. S45825	

The school balance was verified with the Superintendent of Schools and a difference of $.80 was revealed, which was adjusted on the records of the Superintendent.

Insurance policies in force were examined and listed. It was noted that the town office building is not insured.

Recommendations

It is believed that the following recommendations are worthy of consideration by the municipal officers:

(1) That, supplemental taxes be committed in accordance with the requirements of Chapter 81, Section 29, Revised Statutes of 1944.

(2) That, the income of the Cemetery Perpetual Care Funds be expended in accordance with the terms of the trusts.

(3) That, abatement slips be issued for all abatements allowed by the Assessors.

REPORT OF SUPERINTENDENT OF SCHOOLS

Financial Statement

Resources		
Balance on Hand, February 1, 1950	$1,170.52	
Raised by Town	6,750.00	
State School Fund	3,936.89	
Equalization	0.00	
Sec. Tuition:		
Appleton	75.00	
Washington	150.00	
Searsmont	418.00	
Montville	2,813.76	
Permanent School Fund	45.00	
Special Session	379.07	
Total		$15,738.24

Liabilities		
Elementary Teachers	$4,860.73	
Secondary Teachers	6,700.01	
Janitors and Cleaning	886.50	
Conveyance	1,579.40	
Fuel	655.75	
Textbooks and Supplies	1,069.32	
Summer School, State Expense	100.00	
Total		$15,851.71
Overdraft, February 1, 1951		$113.47
Agricultural Balance on Hand		400.00

Repair

Balance on Hand, February 1, 1950	$210.33	
Raised by Town	300.00	
Walker Fund	285.00	
Total Available	$795.33	
Paid on Order	668.63	
Balance on Hand, February 1, 1951		$126.70

Proposed Budget

Need

Elementary Teachers	$4,900.00	
Secondary Teachers	6,700.00	
Janitor and Cleaning	900.00	
Conveyance	1,650.00	
Fuel	600.00	
Textbooks and Supplies	1,000.00	
Elementary Tuition	50.00	
To care for Overdraft, Feb. 1, 1951	113.47	
Total		$15,913.47

Sources

State School Fund	$3,900.00	
Secondary Tuition	4,000.00	
To be Raised by Town	8,000.00	
Total		$15,900.00

Repair

To be Raised by Town, 1951	$400.00

The small overdraft in school maintenance is due not to any overconservativeness on the part of the school committee in budgeting last year, but rather to the fact that one town still owes a part of their secondary tuition bill which would more than offset the overdraft. We are to receive this amount soon.

The article in the warrant to raise $600.00 for new equipment is being sponsored in anticipation of introducing an approved commercial course. This new offering in the curriculum should expand and enrich our community's secondary educational program.

Our general repair program this year was not very heavy. A special repair job was completed on the columns of the Walker School. This work was of a very special nature and, of course, was rather expensive by necessity. Mr. Walker not only secured for us the skilled workmen, but also instructed me to care for all incurred expense from the Walker School Repair Fund. This left us a substantial balance on hand in the repair account. Otherwise there would have been an overdraft.

The school committee plans this year to make effort to stop a leak in the basement wall which has, for some time, been causing us concern. The basement floor of the lunchroom needs to be given a treatment and a coat of cement paint.

Commissioner Ladd instructed us to budget in terms of the laws as they now are. The present legislature may enact new laws which will greatly change school financing. As Governor Payne has stated, either we must change some of our laws or fulfill the obligation in advancing money to the towns that they prescribe. We were clipped in our state school money advanced to our town this year to a point where it hurt, and unless there is new legislation we will be feeling the effect still worse for each year

to come. Extra burden on each individual town is, therefore automatic.

It is in solicitation of your cooperation and courage to carry on during these days of changing and threatening events that I submit this report to you.

Respectfully submitted,

LEWIS L. GRAY

Superintendent of Schools

VITAL STATISTICS

Date of Death	Name	Age Y.	M.	D.
Dec. 4, 1949	William Stanley Lamson	80	4	17
Mar. 3, 1950	Fannie E. Gordon	76	4	26
Mar. 13, 1950	Edith Alice Linscott	58		
May 7, 1950	Myrtle M. Ludwig	68		
May 31, 1950	Theodore Orville Scott	44		
Aug. 9, 1950	Malcolm Wallace Upton	79	6	26
Aug. 8, 1950	Olie E. Overlock	74	4	26
Sept. 27, 1950	Oradell E. Stahl	82		
Nov. 23, 1950	Rufus George Overlock	79		

4 Marriages

7 Births

4 Delayed Births

9 Deaths

Respectfully submitted by

CATHERINE WORTHING

Town Clerk, Liberty, Maine

Cemetery Trust Funds

	Deposit	Bond	Int. Earned	Amt. Spent	Bal. in Bank
Bradstreet Lot	$50.00		$34.21	$ 9.00	$75.21
B. F. Brown Lot		$100.00	47.95		47.95
Ed Hamilton Lot		100.00	47.95		47.95
A. D. Matthews Lot		100.00	23.97	18.00	5.97
Louisa Davis Lot		100.00	43.66	6.00	37.66
Moses Johnson Lot		100.00	26.29	10.25	16.04
G. H. Cargill Lot	15.00		4.90	4.00	15.90
Olive Glidden Lot	25.00		8.56	6.25	27.31
Rhoda Benner Lot	50.00		12.19	6.25	55.94
Charles I. Davis and Fred Chapman		100.00	13.85	8.50	5.35
Frank Emerson Lot	40.77		1.82	3.00	39.59
Alva Sherman Lot	100.00		21.41	9.00	112.41

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